



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

Paul Wm. Dixon
Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, OR 97227

Dear Mr. Dixon:

I am sure that by now you have received the audit report prepared by the auditing firm of Andrew Branch & Co., P. S. on the Albina Youth Opportunity School, 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,

Ami Son
Ami Son
Director
MODEL CITIES AGENCY

AJ:cc

cc: Administration ✓
Evaluation
K. Hammon
B. Jones
R. Spruill
Official Files

RECEIVED

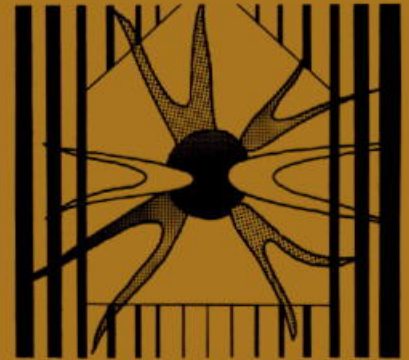
MAR 25 1974

ADMINISTRATION

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
Portland, Oregon 97227
Telephone (503) 288-5813

Rance C. Spruill, Director
Charles Leech, Assistant Director
Leon Johnson, Counseling Coordinator
Dan Robinson, School District Coordinator



November 9, 1973

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

Dear Mr. Roberts:

Following is our reply to Audit Findings referred to in your letter of October 24, 1973:

PART I, Page 14 - No reply necessary.

PART II - Audit findings that existed during the examination period from June 16, 1971 through June 15, 1972 that have not been implemented to date.

FINDING AND RECOMMENDATION NUMBER 8

Purchase order system as recommended will be installed November 15, 1973

FINDING AND RECOMMENDATION NUMBER 9 - PAYROLL

- a. Payroll checks are distributed by the Assistant Director who performs no accounting function.
- b. Personnel files have been brought up to date and are available for review at the project's main office.

FINDING AND RECOMMENDATION NUMBER 10 - GENERAL

Journal entries are properly approved, adequately explained and supported by substantiating data. The number system used on the computer print-out is identical to the manual system used on the general journal and are available for review at the office of the Project's Accountant.

FINDING NUMBER 11 - ACCRUALS

Copy of letter to State Accident Insurance Fund requesting refund of \$401.19 attached.

RECEIVED

NOV 13 1973

ADMINISTRATION

A REAL EDUCATIONAL ALTERNATIVE

RECEIVED

NOV 13 1973

MODEL CITIES

Mr. Elvin D. Roberts, Adm. Management Coordinator, Portland Model Cities Program
5329 N. E. Union Avenue, Portland, Oregon
Reply to Audit Findings referred to in your letter of October 24, 1973
November 9, 1973, Page 2

FINDING AND RECOMMENDATION 12 - NON EXPENDABLE SUPPLIES

Copy of Letter to City of Portland attached. *tagged on EDR*

FINDING AND RECOMMENDATION 13 - Other

Finding and recommendation accepted.

PART III - Audit findings discovered during the current examination period covering
June 16, 1971 through June 15, 1972 that have not been previously in-
cluded in prior audit reports.

FINDING AND RECOMMENDATION NUMBER 14

All recommendations accepted and implemented by project's accountant June 16, 1973.

FINDING AND RECOMMENDATION 15 - PAYROLL TAXES

Project accountant will make deduction from 4th Quarter 1973 return.

Respectfully

Paul W. Dixon

Paul W. Dixon
Board Chairman
ALBINA YOUTH OPPORTUNITY SCHOOL

CC: A. Raubeson
R. Spruill
M. Opton
A. Bowens
G. Holliday

RECEIVED
NOV 13 1973
ADMINISTRATION

RECEIVED
NOV 13 1973
ADMINISTRATION

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
503/228-8261

October 12, 1973

James Harrison
Director
Youth Recreation
707 N. E. Fremont Street
Portland, Oregon 97212

Dear Mr. Harrison:

An examination of our records reveals that your agency has never replied to the audit conducted by this agency (CDA) for the period August 1, 1971, through June 15, 1972.

You are requested to submit your response immediately. If you have any questions, please call me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Elvin D. Roberts". The signature is fluid and cursive.

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
A. Bowens
Official Files

*Jim I'm attaching a copy in case
you can't locate yours
Edr*

December 1, 1972

Edgar O. Mitchell
Chairman of the Board
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Mitchell:

In response to your letter dated November 14, 1972, regarding the audit performed by University Information Systems on Albina Youth Opportunity School, the audit findings and your responses are acceptable to the City Demonstration Agency. You are requested, however, to comply with "Finding No. 4."

Finding No. 4, OTHER (See page 8 of audit

You are requested to forward \$2,640.20 to Model Cities. This amount is the difference between your reported costs and your eligible costs as determined by audit. Failure to comply with this request could result in recovery being made from your monthly invoice reports.

If you have any questions regarding this matter, please contact Elvin Roberts, Administrative Management Coordinator.

Sincerely,

Andrew Raubeson
Acting-Director

AR:cc

cc: C. Jordan
E. Roberts
B. Jones
N. Goldschmidt
A. Branch
Official Files ✓

YAC - R. Whit File

portland model cities

November 15, 1972

Edgar O. Mitchell
Board Chairman
Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, Oregon

Dear Mr. Mitchell:

To date, we have not received your response to our second request, dated November 8, 1972, asking you to reply in writing to University Information Systems' audit findings.

Therefore, I find it necessary to inform you that Albina Youth Opportunity School's funds will be held until we receive your response to the audit report.

Sincerely,



Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: C. Jordan
A. Raubeson
A. Sharp
G. Holliday
J. Carroll
R. Spruill ✓
A. Bowens
Official Files



ALBINA YOUTH OPPORTUNITY SCHOOLS, INC.

3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813

November 14, 1972

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

Dear Sir:

We offer the following responses to the Audit Report submitted by University Information Systems, dated September 12, 1972 and your letter of October 18, 1972.

AUDIT FINDINGS AND RECOMMENDATIONS - CONTROLS FINDING NUMBER 1 - CASH DISBURSEMENTS

RESPONSES TO RECOMMENDATIONS

- a. Implemented 10-1-72
- b. Implemented 10-1-72
- c. By resolution of the Board of Directors, meeting October 14, 1972, the Chairman and two other board members are authorized to countersign checks with the Executive Director. No staff member other than the Project Director is authorized to sign checks.
- d. Accountant has received proper adjusting entries from auditors and will make adjustment as soon as instructions are received from HUD regarding same.
- e. Implemented 11-14-72
- f. Program will be reimbursed by AYOS Templeton fund \$170.50 to cover this receivable item.

**FINDINGS NUMBER 2 - PAYROLL
RESPONSES TO RECOMMENDATIONS**

- a. Payroll checks will occasionally be delivered to the agency in sealed envelopes by the accountant and distributed by a clerical person performing no accounting duties.
- b. Up to date personnel fills with job descriptions will be completed by November 31, 1972.

**FINDINGS NUMBER 3 - NONEXPENDABLE SUPPLIES
RESPONSES TO RECOMMENDATIONS**

- a. Arrangements made November 10, 1972 with City of Portland to tag all non-expendable supplies with city identification numbers.
- b. Property ledger has been established and will be maintained by the agency. This will not eliminate the Perpetual Equipment inventory maintained by the accountant.

**FINDINGS NUMBER 4- GENERAL
RESPONSES TO RECOMMENDATIONS**

- a. Agency and accountant will use CDA Letter #8, Part 11, and 3 Financial Management authorized by the Department of Housing and Urban Development as its official accounting manuals.
- b. Journal entries are presently being properly approved and adequately explained and supported by substantiating data by the accountant. Numbering system utilized in the general journal and by the computer operators are now identical.

**AUDIT FINDINGS AND RECOMMENDATIONS - GENERAL
FINDING NUMBER 1 - TRAVEL
RESPONSE TO RECOMMENDATIONS**

Implemented 10-14-72.

**FINDING NUMBER 2 - ACCOUNTING ERRORS
RESPONSES TO RECOMMENDATIONS**

Implemented 10-1-72.

**FINDING NUMBER 3 - ACCRUALS
RESPONSES TO RECOMMENDATIONS**

- a, b, c & d, implemented 10-1-72.

**FINDINGS NUMBER 4 - OTHER
RESPONSES TO RECOMMENDATIONS**

a, & b, Accepted.

c. Adjustments made by accountant.

Respectfully,

Edgar O. Mitchell, Chairman of the Board
ALBINA YOUTH OPPORTUNITY SCHOOL

EOM:RS:azb

October 24, 1973

Paul W. Dixon
Board Chairman
Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, Oregon

Dear Mr. Dixon:

I am sure that by now you have received the audit report prepared by the auditing firm, University Information Systems, on the Albina Youth Opportunity School, a Portland Model Cities program, for the period June 16, 1971, 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,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
R. Spruill
M. Opton
A. Bowens
G. Holliday
Official Files

October 18, 1972

Edgar D. Mitchell
Board Chairman
Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, Oregon

I am sure that by now you have received the audit report prepared by the auditing firm of University Information Systems on the Albina Youth Opportunity School, a Portland Model Cities Program, for the period March 15, 1971, through June 15, 1971.

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.

Charles Jordan
Executive Director

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

RECEIVED
OCT 19 1972
ADMINISTRATION

September 26, 1972

**Rance Spruill
Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon 97227**

Dear Mr. Spruill:

**This letter is to confirm the appointment with yourself,
Allan Bowens, Chairman of the Board, and Mr. Roberts at the
Model Cities Office, Friday, October 6, 1972, at 1:00 p.m.**

**Per our conversation, today, this appointment is in regards
to an audit review of the Albina Youth Opportunity School's
First Action Year.**

Sincerely,

**Carolyn F. Crews
Admin. Secretary**

cfc

**cc: C. Jordan
A. Raubeson
E. Roberts ✓
A. Bowens**

September 26, 1972

Rance Spruill
Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Spruill:

This letter is to confirm the appointment with yourself, Allan Bowens, Chairman of the Board, and Mr. Roberts at the Model Cities Office, Friday, October 6, 1972, at 1:00 p.m.

Per our conversation, today, this appointment is in regards to an audit review of the Albina Youth Opportunity School's First Action Year.

Sincerely,

Carolyn F. Crews
Admn. Secretary

cfc

cc: C. Jordan
A. Raubeson
E. Roberts
A. Bowens

July 20, 1972

Allan Bowen
Eastside Bookkeeping
2715 N. E. Union Avenue
Portland, Oregon 97212

Dear Mr. Bowen:

As a result of the recent monitoring audit of the payroll records of the Albina Youth Opportunity School, this office noticed that you have been honoring time cards or records that are not signed by the employee. While this is not set out in any required regulations, it is the opinion of this agency and of the City of Portland that these records be signed by each employee. It is a requirement by CDA Letter No. 8 (appendix), Labor Standards Provisions, page 4, paragraph 3) that all records show the rate of pay and the signature of the supervisor.

Would you please counsel with the agencies under contract to you to revise their payroll procedures and records as soon as possible.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: C. Jordan/Director
A. Raubeson/Deputy Director
Official Files

Blind cc: Community Care
AYOS
Consumer Protection
Youth Recreation
Martin Luther King
Child Care Services

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY
INTEROFFICE MEMORANDUM

TO: Elvin Roberts
FROM: Bill Oberhue
DATE: July 11, 1972
SUBJECT: Monitor Audit - Albina Youth Opportunity School

A monitoring audit was performed by this office on July 10, 1972. At that time Mr. Alan Bowens stated that all records, except the payroll records, were out to Andy Branch of University Information Systems.

A detailed report of the payroll records from January 1, 1972 to June 30, 1972 was completed with the following findings:

Finding 1

Time sheets are in files for all periods checked. However, the dates covered by the report are not on several of these sheets and the time could be verified only because of filing order.

Recommendation

Dates be more consistently placed on these records.

Finding 2

All but one time sheet were signed by Rance Spruill for approval, but no signatures of each employee were found.

Recommendation

All time sheets should be signed by each employee and approved by the Director.

Finding 3

No time sheets were noted for three pay checks issued 6/5/72 as follows:

Richard Porter	\$750.00 gross	(1 month pay)
Opal Chanler	\$375.00 gross	(1/2 month pay)
Gail A. Murray	\$750.00 gross	(1 month pay)

As these are final pay checks, this may be vacation or severance pay. No records found.

Recommendation

That any payments of this nature be shown and explained, and approved on special or next pay sheet.

Additional comment

Although these records are on cash basis, and our monthly reports are on an accrual basis, it appears we are being billed for only about 55% of the payroll expense for the period examined. The budget indicates we should be paying about 66%. Further determination as to which positions or which portion is being paid by CDA and which by Portland Public Schools was not made at this time.

BO BO

BO:vh

Recommendation:-

That A705 be notified of these findings and be required to correct them within a ten day period. upon correction your office should be notified ~~at~~ so that the records may be re-examined to insure compliance

ESR

7/10/72

#4 Reduction

15-09-01
(10-07)

Albina Youth Opportunity School

Prepared By	Initials	Date
Approved By		

pay roll records - Gross pay - (Lgo)

COLUMN WRITE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	S/S#	account NO.	NOTES	1971 YEAR TOTAL	1/15/72	1/31/72	2/15/72	2/29/72	3/15	3/30	4/14	4/30	5/15	5/31	6/15	6/30/72
1	Rose Spruill	549-34-2163	101	8911788	500-	500-	500-	500-	500-	500-	500-	500-	500-	500-	500-	500-
2	Clayton Wasson	543-60-3768	102	NO RECORDS												
3	Clark Lampkin	457-74-4095	103	LAST 1/8/31	309873											
4	Richard L. Porter	441-42-5171	104	597348	375-	375-	375-	35784	375-	375-	375-	375-	375-	375- X	236719	
5	Margaret L. Carter	435-50-0449	105	595713	375-	375-	36793	375-	375-	375-	33153	33462	32813	33592	375-	375- 5
6	Bobbie J. McCreary	438-60-1030	106	470862	1972 24812											
7	Ronald Herndon	512-48-8065	107	596531	375-	375-	375-	375-	375-	375-	375-	375-	375-	375-	375-	375-
8	OPAL Chandler	560-78-4396	108	485704	36851	36435	35621	35621	375-	375-	33746	375-	375- X	375-	375-	
9	Sonja Kay Johnson	538-40-5457	109	2625-	34038	34038	375-	375-	375-	375-	375-	375-	375-	375-	375-	375-
10	Gail Anne Munroe	571-70-5621	110	259038	375-	36861	37027	35997	375-	34820	375-	375-	375- X	750-		
11	Leola Jackson	540-66-9402	111	592-												
12	Regina L. Blake	338-36-9502	112	375-	95-	40-	50-	50-	40-	50-	30-	40-	40-			
13	John E. Wehle	438-66-2011	113	124-												
14	Frances M. Shaw	543-60-3271	114	192-												
15	Lucretia Chan	544-66-1124	115	12-												
16	Edward M. Turner	531-56-2066	116	NO RECORDS												
17	Anthony J. Allen	544-66-3462	117	16-												
18	James W. Brown	540-66-5353	118	16-												
19	Judith Ann Bird	344-46-3782	119	300-	132-	132-	120-	132-	120-	156-	129-	12300	138-	258-		
20	Floyd E. Ross	542-46-0413	120					32-	160-	176-	158-	128-	128-			220- 20
21	Kathy Rust	544-56-9271	121					11628	20672	23256	17321	15504	20834			
22	Samuel Allen	544-52-7565	122											32-	176-	160-
23	Rose Taylor	542-58-9633	123											192-	24269	
24	Will. P. McLaurin	543-42-2677	124												350-	25
25	Catellena Scott	543-64-4216	-109-	LAST 8/31	320-											
26					321489	287034	286941	302930	327672	333276	317920	314809	358609	227311	2003-	259764
27	TOTALS													X 6-08-72 (TOTAL \$1675)		
28																
29																
30																
31	-Tino Sheet-				not signed by Spruill	OK	OK	OK	OK	OK	OK	OK	OK	no time sheet for X-OK	OK	
32																
33																
34	MONTHLY TOTAL	FER PAYROLL RECORDS				608523		589871		660948		632724		773420		463064
35	MONTHLY REPORT	AMOUNT (10) Salaries				333909		295238		313218		391022		448692		
36						2855%		50%		47%		62%		58%		
37																
38																
39																
40																

THE CITY OF
PORTLAND



OREGON

BUREAU OF
FINANCIAL AFFAIRS

ADMINISTRATIVE
ACCOUNTING
DIVISION

K.M. HAMMON
FINANCE OFFICER

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

June 16, 1975

MEMO

TO: Commissioner Charles Jordan

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

SUBJECT: Albina Youth Opportunity School, Inc. (AYOS) Audit

Model Cities' response dated February 13, 1975 and supplemental response dated May 14, 1975 to the audit of Albina Youth Opportunity School, Inc. (AYOS) performed by Andrew L. Branch & Co., P.S. covering the period June 16, 1973 through June 30, 1974, were received and reviewed by the Bureau of Financial Affairs.

The audit disclosed sixteen findings and recommendations. Model Cities' response is acceptable to the Bureau with the exception of Finding No. 13 - Contract Services. Model Cities is unable to produce any further documentation for the questioned costs. They indicated, however, that a comprehensive packet of back-up material relating to contracted services will be submitted in the final review.

Based on the foregoing and to comply with the procedures and responsibilities to be carried out in each audit conducted on Model Cities project, we hereby accept Model Cities response and recommendations subject to HUD's final determination.

KMH/me

CC: Marino Bual

NOTE: Working capital advance amounting to \$23,597 still outstanding and payable to the City of Portland as of June 30, 1975.

RECEIVED
JUN 17 1975

THE CITY OF
PORTLAND



OREGON

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: May 14, 1975

TO: Ken Hammon, Finance Officer

FROM: Al Jamison, Director
Model Cities Agency

RE: Audit - Albina Youth Opportunity School
Supplemental Response

The following is a response to your letter dated April 15, 1975, requesting further information.

Finding Number 10 - Questionable Expenses

Documentation has been provided for Check Number 1315 dated 1/7/74 (Attachment A and B). The total amount of the check was for \$208.31.

A reconciliation is as follows:

Date: 1/7/74
Check Number: 1315
AYOS TEMPLETON FUND

\$ 208.31

CLOTHING

Sears & Roebuck	\$ 16.42
Fred Meyer	37.29
Montgomery Ward	33.95
Nordstrom	22.95
Sears & Roebuck	37.50
G.I.JOES	3.49
Montgomery Ward	39.50
	<hr/>
	\$ 191.10

AUTO REPAIR

Lynn Kirby	8.71
------------	------

REIMBURSEMENT FOR GAS

Gulf	8.50
	<hr/>
	\$ 208.31

Finding Number 13 - Contract Services

Model Cities will not be able to produce any further documentation for the questioned contract services. However, at the time, this finding is in its final review, Model Cities would like to resubmit all of the back-up material relating to this finding.

Therefore, if your office would notify us at the time you submit your recommendations for final review, Model Cities would represent, at final review level, the more comprehensive packet of contracted services.

This "packet" will include the documents previously submitted, completed written studies that were presented to AYOS by the contracted consultants and an overall reconciliation sheet of what supporting information is and is not available. The reconciliation will present the information on a contract by contract basis.

Albina Youth Opportunity School
(Supplemental Response)
Page -3-

Attachment G was inadvertently deleted from Model Cities' original response.
A copy of Attachment G is included in this letter.

Attachment (1)

cc: Rance C. Spruill
Commissioner Charles Jordan
Andrew L. Branch & Company
George Yerkovich/Auditor's Office
Bowens/Duncan Company
Administration/Model Cities
Official Files/Model Cities

ALBINA YOUTH OPPORTUNITY SCHOOL
Model Cities Account
2710 N. Mississippi Phone 280-3013
PORTLAND, OREGON 97212

No 1315

JANUARY 7, 1974

PAY TO THE ORDER OF ***** AYOS TEMPLTON FUND ***** \$ 208.31

DOLLARS



MAIN OFFICE
FREEDOM BANK
OF PORTLAND
PORTLAND, OREGON

R1230-04250 02 01146 84

THE ATTACHED CHECK IS IN PAYMENT OF ITEMS LISTED BELOW. PLEASE DETACH BEFORE DEPOSITING.

DATE	YOUR INV. NO.	See Purch. Order No.	DESCRIPTION	CHECK AMOUNT	CASH DISCOUNT	NET PAYMENT
12/26	PO#2890	3102,	REIMBURSE FOR GAS PURCHASE			
12/27	PO#2891	7112 &	LOCKING GAS CAP AUTO REPAIR AND			
12/21	D38977	7916	STUDENT CLOTHING			
	Misc. Receipts		A/C # 207			208.31

EMPLOYEE:

PAY PERIOD
ENDED ...

REGULAR EARNINGS	INCENTIVE E-EARNINGS	TOTAL EARNINGS	SSC DED.	STATE D.D.	FED. INL.	UNEMP.	TOTAL DEDUCTIONS	AMOUNT PAID

ALBINA YOUTH OPPORTUNITY SCHOOL

V-6

PORTLAND, OREGON 97212

ATTACHMENT A

ARS, ROEBUCK & CO.
524 N. E. GRAND AVENUE
PORTLAND, OREGON

SEARS, ROEBUCK and CO.
524 N. E. GRAND AVENUE
PORTLAND, OREGON

THANK YOU
-- 5 --

DEC 22

13.00 1 657
04.50 1 657
05.00 1 657
07.00 1 657
04.00 1 657
04.00 1 657

\$ 03.00B-
\$ 04.49B-
\$ 07.99B-
\$ 07.99B-
\$ 03.99B-
\$ 02.50B-
\$ 03.99B-

PAID
9498-10 *\$ 33.95B

37.50K 657
PAID
for shipping
charges

249 22 DEC 3

955-06.90 A
991-06.90 A
955-07.83 A
955-07.83 A
955-07.83 A

05.99 1 65
02.75 1 65
03.40 1 65
01.89 1 65
02.39 1 65

-00-37.29B

PAID

1642E 65
PAID
for shipping
charges

875 24 DEC 3

900-37.29L

497 22 DEC 73

DEC 22

G. I. JOE'S
1-3

27 DEC 73

\$003.49 A 3
\$003.49 TOTL
\$005.00 AMT
TEND
\$001.51 CHNG

\$ 06.50DH
\$ 13.00DH
\$ 06.50DH
\$ 07.00DH
\$ 06.50DH

PAID 39.50B
7428 984 *\$ 39.50B

nordstrom
67/18 171 21 1010
261 1 22.95 NLS
22.95 STL
23.00 ATD
1.05 CDD
12/22/73 1 CSU 22.95 TTL

ATTACHMENT A-2



COMPLETE AUTOMOTIVE SERVICE

PORTLAND, OREGON 97212

N.E. BROADWAY AT 1ST

288-5211

NO GOODS RETURNED OR MONEY REFUNDED WITHOUT THIS SALES SLIP
10% WILL BE CHARGED FOR HANDLING AFTER 10 DAYS NO REFUNDS ON ELECTRICAL PARTS

SOLD TO			ORDER NO.		12/21/73	
ADDRESS			CASH <input checked="" type="checkbox"/>		CHARGE	
QUAN	PART NUMBER	DESCRIPTION	LIST	NET	TOTAL AMT.	WI
1	19A2-11582-A	KEY	2.10		1.58	
1	1D1A2-11572-C	Switch	9.50		7.13	
SALESMAN RECEIVED BY			TOTAL		8.71	

DAN'S GULF SERVICE
9125 N. UNION
PORTLAND, ORE. 97218

75557285155
9125 N. UNION
PORTLAND ORE
086-2009193
F40206663

00850
INVOICE AMOUNT

LICENSE NO. STATE

AUTHORIZATION
DATE
NUMBER

222773 2273810

PRODUCT OR SERVICE	QTY.	PRICE	AMOUNT
<input type="checkbox"/> NO NOX <input type="checkbox"/> GOOD BULB <input type="checkbox"/> GULF TARG			
SALES TAX			

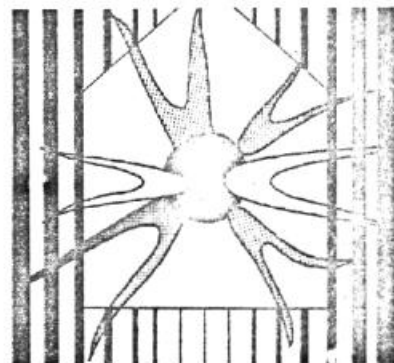
ALWAYS PRESENT TRAVEL CARD TO YOUR DEALER

Thank You Come Back Again

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
Portland, Oregon 97227
Telephone (503) 288-5813

Rance C. Spruill, Director
Charles Leach, Assistant Director



April 21, 1975

Mr. Al Jamison, Jr.
Director, Model Cities Agency
5329 N.E. Union Avenue
Portland, Oregon 97217

Dear Mr. Jamison:

Pursuant to the request by Mr. Greg Meuler I submit the following. Student clothing total \$191.10 of the total \$208.31 reimbursed.

Audit Funding No. 10
Questioned Costs Student Clothing
Check No. 1315 January 7, 1974 \$208.31

The clothing purchase here were for students from low income families by federal income standards. These items were purchased per our budget. All purchases were documented by cash receipts.

Following is a list of amount with signatures of the receivers.

13	Shirts	\$ 44.39
14	Pants	97.76
1	Shoes	22.95
2	Coats	26.00
Total		191.10

Students Signatures

Melany Brown
Judy Mae Phillips
Mark English
Brad Lindsey
Michael James
Carl Hopkins

RECEIVED
APR 22 1975

Attachment A-4

A REAL EDUCATIONAL ALTERNATIVE

Page Two (Con't)

Mr. Al Jamison, Jr.
Director, Model Cities Agency

Sincerely,

A handwritten signature in cursive script that reads "Rance C. Spruill". The signature is fluid and elegant, with the first letters of each word being capitalized and prominent.

Rance C. Spruill
Director

RECEIVED

APR 22 1975

Attachment A-5

February 3, 1975

Mr. Rance Spruill, Director
ALBINA YOUTH OPPORTUNITY SCHOOL
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Spruill:

Pursuant to HUD's audit report dated October 14, 1974, we are requesting AYOS to follow City of Portland's personnel policy concerning accrued vacation (applicable section attached). To comply with Federal guidelines, Model Cities will no longer be able to accept as an eligible expenses any vacation taken that is not computed following Section 4.16.020 of Portland City Code. The effective date of this directive will be February 1, 1975.

It should be noted that Model Cities will recognize as eligible the following:

- 1) vacation expense of ten (10) days for any full-time employee hired before September 19, 1974;
- 2) vacation expense of five (5) days for any full-time employee hired after September 19, 1974.

Any vacation expense in excess of that allowed by the City of Portland's personnel code will have to be charged to the Templeton Fund or any other non-Model Cities' revenue.

Sincerely,



Al Jamison
Director

CC: ☒ Bowans/Duncan Co.
☒ Andrew L. Branch & Co.
HUD
☒ Administration/Model Cities
☒ Official files/Model Cities

4.12.050 Overtime for firemen. Off-duty firemen, other than the chief of the bureau of fire, regardless of their pay range, when responding to a call back for a greater alarm or other emergency shall be compensated at their base rate for six hours duty of for one and one-half times actual duty, whichever is highest.

4.12.060 Compensation for overtime. (Amended by Ord. No. 138213, passed and effective May 16, 1974.) Overtime for an employee shall be computed at one and one-half times his regular rate of pay. For any overtime earned on May 1, 1974 or thereafter, the sole method of compensation shall be payment in cash. Any accrued compensatory time-off credits previously authorized in lieu of cash payment must be used by December 31, 1974.

4.12.070 Compensation for call back. An employee responding to a call back shall be compensated for actual time on the job at the overtime rate. When actual time on the job is less than one and three-tenths hours, it shall be reported as one and three-tenths hours at time and one-half. If the call back occurs on a holiday, the employee is entitled to pay for eight hours at his regular rate in addition to overtime for actual time on the job.

4.12.080 Rescheduling of work days. An employee normally shall be given adequate advance notice of any change in his regular hours of work. If that notice is given less than eight hours before he is to begin work under the changed schedule, he shall be compensated at the overtime rate for those hours that are earlier, later or different than the hours he last worked in a work day. Compensation under this section shall not exceed eight hours at the overtime rate. An employee is not entitled to compensation at the overtime rate under this section if he is otherwise entitled to overtime for the same hours of work.

4.12.090 Cost accounting for overtime. For cost accounting purposes only, time worked before or after the employee's normal work day or after his normal work week, which results in overtime, shall be considered the overtime period.

Chapter 4.16 VACATIONS AND HOLIDAYS

Sections:

- 4.16.010 Persons entitled to annual vacations.
- 4.16.020 Basis for computing vacations.
- 4.16.030 Persons not entitled to vacation benefits.
- 4.16.040 Time annual vacation to be taken.
- 4.16.050 Employment while on vacation.
- 4.16.060 Lump sum payment for vacation allowances.
- 4.16.070 Transferred employees.
- 4.16.080 Holidays.
- 4.16.085 Personal holidays.
- 4.16.090 Compensation for work on holidays.

4.16.010 Persons entitled to annual vacations. All appointive officers and full-time employees shall be entitled to an annual vacation without deduction of pay only as provided in this chapter. As used in this chapter, a "full-time employee" is one assigned to a minimum schedule of nine-tenths of the normal work hours in a bi-weekly pay period.

4.16.020 Basis for computing vacations. (Amended by Ord. No. 136886, 137296; and 138845 passed and effective Sept. 19, 1974.) (a) Annual vacation leave for employees shall be computed on the basis of time actually served. The rate that vacation leave accrues shall depend upon the number of years of total service for the City, whether or not the total was broken. Except as otherwise provided in a labor agreement, if in a calendar year an employee will have attained the following number of years of total service, then beginning on January 1 of that year his vacation leave shall accrue at the rate indicated in one of the following appropriate schedules:

(1) Schedule effective July 1, 1974, for 40-hour personnel other than uniformed members of the fire bureau:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 1	1.5385 hours	40 hours
2 through 4	3.0770 hours	80 hours
5 through 14	4.6154 hours	120 hours
15 through 24	6.1539 hours	160 hours
25 and over	7.6924 hours	200 hours

Employees appointed prior to September 19, 1974, will continue accruing vacation credits at the rate of 3.0770 hours bi-weekly until the year of their second anniversary.

(2) Schedule for 40-hour uniformed fire bureau personnel:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 4	3.0770 hours	80 hours
5 through 9	3.8462 hours	100 hours
10 through 14	4.6154 hours	120 hours
15 through 19	5.3847 hours	140 hours
20 through 24	6.1539 hours	160 hours
25 through 29	6.9231 hours	180 hours
30 and over	7.6924 hours	200 hours

(3) Schedule for 56-hour uniformed members of fire bureau:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 4	8.3077 hours	216 hours
5 through 9	9.2308 hours	240 hours
10 through 14	10.1539 hours	264 hours
15 through 19	12.0000 hours	312 hours
20 through 24	12.9231 hours	336 hours
25 through 29	13.8462 hours	360 hours
30 and over	14.7692 hours	384 hours

(b) As used in this section, total service:

(1) Includes time taken while on leave of absence without pay for military service;

(2) Includes time under temporary appointment in City service, and employment by the dock commission, the exposition-recreation commission, and the Portland development commission;

(3) Includes the first twelve months of continuous absence because of injury in the line of duty and, in the bureau of fire and bureau of police, because of occupational or service-connected disability approved by the fire and police disability and retirement fund board, if after that absence the employee returns to his duties on a full time basis for a continuous period of at least thirty days; and

(4) Except as provided in paragraph (3) of this subsection, excludes time in City service for which an employee receives pension benefits.

(c) Any vacation time accruing to an employee by the terms of this section shall be accrued bi-weekly in conformity with the payroll period, and any vacation time so accrued may be taken by an employee in accordance with procedures established by this Code and bureau regulations.

4.16.030 Persons not entitled to vacation benefits. (a) No person employed as a consultant or expert on a contract basis, or employed for a special period or project authorized by ordinance, or employed on an hourly or intermittent basis and not assigned as a full-time employee, shall accrue vacation credits.

(b) Vacation credits shall accumulate from the first day of employment, but may be used by or paid to appointive officers and full-time employees who have served for a continuous period of not less than six months.

4.16.040 Time annual vacation to be taken. (Amended by 132032; and 136921 passed and effective July 12, 1973.) (a) Except as otherwise provided in this section, vacation leave is forfeited if not taken during the calendar year following the year in which it was earned and at the time designated by the commissioner in charge, or by the city auditor as to his department.

(b) With approval of the commissioner in charge, or of the city auditor as to his department, vacation leave not used in a current year may be carried forward to the next year, but the number of hours carried forward cannot exceed the number of hours of vacation leave earned by the employee in the preceding year of service.

(c) Notwithstanding subsections (a) and (b) of this section, as of January 1, 1974, the total number of hours accrued on the last payroll of a calendar year cannot exceed an employee's

vacation accrual for the preceding 24 month period.

4.16.050 Employment while on vacation. (Amended by Ord. No. 137295 passed and effective Oct. 4, 1973.) Except members of the Bureau of Police assigned to Strike Force operations under the Police Impact Program, officers and employees while on annual vacation shall not perform service for the City for compensation in any other capacity.

4.16.060 Lump sum payment for vacation allowances. (a) Any officer or employee discharged or removed from the city service for cause shall be entitled to immediate lump sum payment for accrued vacation credits, except credits accrued during the calendar year in which the discharge or removal occurs.

(b) Officers and employees, who resign or retire or who are laid off for an indefinite period or given leave of absence for extended active military duty, shall be entitled to immediate lump sum payment for all accrued vacation credits.

(c) Accrued vacation credited to a deceased officer or employee shall be payable as provided in Section 5.08.160.

(d) Lump sum payment for all accrued vacation credit may be allowed to an officer or employee who has been absent for a continuous period of at least twelve months by the commissioner in charge, or by the city auditor as to his department, if commissioner or city auditor finds on the basis of medical evidence that the officer or employee is permanently disabled or because of a disability is unlikely to be able to return to duty within the period of one year next following.

4.16.070 Transferred employees. (Amended by Ord. No. 134891 passed July 13, effective July 1, 1972.) When an employee is transferred permanently by promotion or otherwise from one bureau to another, his vacation shall become the obligation of the bureau to which he is transferred. Postponed holidays which are added to the accrued vacation total in the auditor's accumulated hours statement, shall be treated in the same manner as accrued vacation.

4.16.080 Holidays. (a) (Amended by Ord. No. 135663 passed and effective Dec. 6, 1972.) Unless otherwise provided in a collective bargaining agreement, a "holiday" means any

day between Monday and Friday, inclusive, that is designated by state law to be a legal holiday, except Lincoln's Birthday. Every full-time employee is entitled to a day off with pay on a holiday, if he has pay status for the entire scheduled work day preceding and following the holiday. If an employee's scheduled day off falls on a holiday he is entitled to a postponed holiday with pay, to be taken at the mutual convenience of that employee and the department.

(b) (Amended by Ord. No. 135663 passed and effective Dec. 6, 1972.) Firemen assigned to a fifty-six hour week, consultants, and temporary and seasonal employees appointed less than two weeks before a holiday, are not entitled to a holiday.

(c) (Added by Ord. No. 133766 passed and effective Dec. 9, 1971.) If New Year's Day, Independence Day or Christmas occurs on a Saturday, the holiday will be observed by employees assigned to a 40-hour week as follows:

(1) Depending upon the need of the bureau, employees who normally work Monday through Friday will be allowed either the preceding Friday or the following Monday off with pay. Employees who are given neither day off will be considered as having worked the preceding Friday with holiday pay.

(2) For employees in units which operate seven days a week, Saturday will be considered the holiday for the purpose of premium pay. Employees in these continuous operation units who are not scheduled to work on Saturday will receive a postponed holiday with pay.

4.16.085 Personal holidays. (Added by Ord. No. 135663; amended by 135737 passed and effective Dec. 14, 1972.) Unless otherwise provided in a collective bargaining agreement, full-time employees are entitled to one personal holiday in 1972 in addition to the holidays provided under Section 4.16.080. Each calendar year thereafter, full-time employees represented by the Portland Police Association are entitled to one personal holiday and all other full-time employees are entitled to two personal holidays. A personal holiday may be scheduled only:

(a) After six months of continuous City service;

(b) At the mutual convenience of the employee and the department; and

(c) During the calendar year in which it accrues.

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

April 15, 1975

MEMORANDUM

TO: Al Jamison, Director
Model Cities

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

SUBJECT: ALBINA YOUTH OPPORTUNITY SCHOOL AUDIT

The Grants Accounting Section has reviewed the response on Andrew L. Branch & Co., P.S.'s audit of Albina Youth Opportunity School covering the period June 16, 1973 through June 30, 1974. Some portion, which appears not fulfilling the requirements of HUD Handbook (CDA Letter No. 8, Part II) dated June 1969, has been noted:

1. Finding Number 10 - Questionable Expenses - Documentation of clothing purchased is incomplete. Check Number 1315, 1/7/74, for \$187.61, not covered with breakdown of cost and recipient of each item.
2. Finding Number 13 - Contract Services - Documentation of contracted services is incomplete. Please note provision of HUD Handbook Chapter 10, Paragraph 29a which provides that disbursements for goods and for services of persons or firms not payrolled by the O/A or CPO shall be supported by executed purchase orders or contracts. Supplementary General Conditions for contracts with operating agencies further stipulates that no money shall be disbursed unless the Contractor is in compliance with HUD requirements with regard to accounting and fiscal matters (Supplementary General Conditions for Contracts with Operating Agencies and Contractors, Section I).

Attachment A in Model Cities' memo of February 13, 1975, mentioned the response of the O/A to the HUD audit. What is the final resolution of this HUD audit - were the responses enumerated in Attachment D of the memo accepted by HUD? We couldn't find Attachment G mentioned in the same memo.

In accordance with the procedures and responsibilities to be carried out for each audit, would you therefore please provide response to the foregoing points in question.

KH/le

cc: Marino Bua

RECEIVED
APR 16 1975

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interagency Memorandum

TO: Ken Hammon, Finance Officer
City of Portland

FROM: Al Jamison, Director
Model Cities

RE: Audit/Albina Youth Opportunity School, Inc. (AYOS)

DATE: February 13, 1975

The following is a report concerning the audit of Andrew L. Branch & Co., P.S. of AYOS for the period from June 16, 1973 through June 30, 1974. The report will cover the status of the audit findings, the degree of implementation of the recommendations, and any recommendation made by Model Cities.

Included are letters (Attachment A through G) and other data which were compiled in arriving at the following recommendations.

Finding Number 1 - Cash Disbursement
Item A

The following were verified by Model Cities with only a few exceptions noted. Vouchers payable are examined by an authorized employee for completeness of supporting documentation, formal approval is annotated at that time with the initials of authorized person on the invoices. The project's accountant also verifies price extentions and marks the invoice.

Item B

A pre-numbered purchase order system is now in use. These purchase orders are kept on AYOS's premises. On receipt of a vendor's invoice the items listed are also compared against the related purchase order. Model Cities feels this system complies with the recommendations of Andrew Branch & Co.

Finding Number 2 - Payroll

The payroll is checked against time sheets for correctness at the time the unsigned pay checks are delivered by the project's accountant. A further check for validity is made at the time the payroll checks are signed. Model Cities feels this procedure concurs with the auditor's recommendations.

Finding Number 3 - Salary Advances

Model Cities recommends leaving to the agency the discretion of determining bona-fide emergency situations for the purpose of making employee salary advances. AYOS also assumes the responsibility for the collection of these salary advances.

Finding Number 4 - Nonexpendable Supplies

AYOS has stated that an inventory of nonexpendable supplies will be taken every 90 days, commencing September 1, 1974. AYOS has supplied Model Cities with a copy of their latest inventory count sheet, which has been compared to the City of Portland's equipment inventory report.

There were a number of items listed by the project that were not included in the City's inventory count sheet. A list of these items has been compiled and sent to the City of Portland's Property Control Office along with a request from Model Cities that identification numbers be provided for these items. (Attachment B)

Finding Number 5 - Bank Reconciliations

The project's accountant now includes as part of his bank reconciliations duty, the agreeing of the payee on cancelled checks to the endorsement on the reverse side of the cancelled checks. The endorsement is then marked by the accountant to show that this procedure has been done.

Finding Number 6 - Salary Advances

Model Cities has been assured by AYOS's Director that every effort is being made to collect these advances. The Director of AYOS also stated that if these salary advances have not been collected by March 31, 1975, the balance will be considered an ineligible expense, to be picked up by non-Model Cities funds. Model Cities recommends that AYOS's handling of this matter be accepted.

Finding Number 7 - Working Capital Advances

It has been ascertained the \$50.00 in question was an unused portion of a travel advance to the project's Director. In December 1974, the project's accountant set this amount up as a salary advance to AYOS's Director. This amount will be deducted from the Director's salary on or before March 31, 1975.

Finding Number 8 - Federal Income Taxes Withheld Payable

The Agency is awaiting a response from the United States Internal Revenue Service to determine the correct federal withholding tax balance. Model Cities recommends no further action be taken pending a reply from IRS.

Finding Number 9 - Tri-Met Taxes

A check was received and deposited in December 1974, refunding the amount AYOS erroneously paid for Tri-Met excise taxes since October 1, 1971.

Finding Number 10 - Questionable Expenses

The following costs will be removed from eligible expenditures:

Christmas Party	\$ 90.00
Cost of catering at open house	145.85

It is Model Cities opinion the remaining costs in the questionable expense category be accepted as eligible. This amount represents \$648.59 of student clothing.

The student's clothing was determined to be eligible in that they were identified in the AYOS budget. AYOS has also submitted further documentation giving a breakdown of the articles of clothing and the cost of each item. The student's signature is also provided indicating receipt of the clothing. (Attachments C & D pgs 4, 5 & 6)

Finding Number 11 - Overbudget

Model Cities recommends concurrence with the auditors treatment of the \$105.97 overbudget as an eligible expense. Model Cities takes this position since AYOS had previously requested a budgeted expense item for vehicle overhaul. Also the overall budget category of Maintenance of Equipment was still under the budgeted amount.

Finding Number 12 - Long Distance Telephone Calls

Model Cities recommends accepting the auditors treatment of the long distance calls, totaling \$49.83, as an eligible expense. This recommendation is based on the response made by the Director of AYOS stating that further restrictions and guidelines have been imposed governing the use of telephones. (Attachment D pg 8)

Finding Number 13 - Contract Services

Model Cities recommends accepting the auditors treatment of contracted services as an eligible expense. Model Cities bases this recommendation on the copies of the completed work and initial correspondence AYOS prepared in arranging for these services and setting the fees to be paid. (Attachment E)

Model Cities has further required AYOS to submit advance notice to this office of any intent to engage in any contracted services. If such requests are received and approval granted, Model Cities will aid AYOS in following City of Portland procedures outlining third-party contracts. (Attachment F)

Finding Number 14 - Unbudgeted Expenses

Model Cities recommends acceptance of the unbudgeted telephone expense of \$25.00 per month as an eligible expense. This opinion is based on conversations with AYOS's Director regarding the telephone expenses. It was the Director's feeling that AYOS did not have to specifically provide for this type of service since the telephone was used as part of the educational service provided by the School, and because there was a previous telephone budget set-up.

The Director is now aware of the need of a special budget classification for this type of service. This awareness is reflected in the currently approved budget having been submitted with a further breakdown of telephone service.

Finding Number 15 - Insurance Expenses

Model Cities has on file a copy of AYOS's insurance policies. These policies have been reviewed and were found to be in accordance with the coverage requirements stated in the contract between AYOS and the City of Portland. It is, therefore, Model Cities opinion that all insurance expenses be treated as eligible expenses.

Finding Number 16 - Other

Model Cities concurs with the amount the auditors noted to an overpayment to AYOS. This figure needs to be adjusted for those expenses determined to be ineligible by Model Cities. The adjustment is as follows:

Overpayment determined by auditors		\$6,425.92
Costs declared ineligible by Model Cities (Finding No. 10)		
Christmas Party	\$ 90.00	
Cost of catering at open house	<u>145.85</u>	<u>235.85</u>
Total		\$6,661.77

Model Cities will deduct this total amount, \$6,661.77, from future monthly reimbursements to the project.

Please forward your comments to Commissioner Jordan's Office, as outlined in the procedures established for complying with audits.



Al Jamison, Director

AJ/GM/nv
Attachments

cc: Rance C. Spruill (2)
Commissioner Charles Jordan
Andrew L. Branch & Co.
George Yerkovich/Auditor's Office
Bowens and Duncan Co.
Administration/Model Cities
Evaluation/Model Cities
Official Files

Attachment A

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
Portland, Oregon 97227
Telephone (503) 288-5813

Rance C. Spruill, Director
Charles Leech, Assistant Director
Leon Johnson, Counseling Coordinator
Dan Robinson, School District Coordinator



JANUARY 2, 1975

MR° ALONZO JAMISON, JR° , DIRECTOR
MODEL CITIES AGENCY
5329 N° E° UNION AVENUE
PORTLAND, OREGON 97211

RECEIVED
JAN 03 1975

Dear Mr. Jamison:

In reply to your letter of December 17, 1974, we are submitting for your approval our answers to the 4th Action Year Audit Findings and Recommendations.

PART 1

FINDING NUMBER 1 - CASH DISBURSEMENTS

- (a) 1. All payments made by the agency are formally approved by the Signature of either the Director or the Assistant Director with the following exceptions:
1. Services performed or privileges extended for which payments are regulated by contracts, i.e., building lease and janitorial service.
 2. Accounting Services are billed with an attached check. The necessity for formal approval is felt to be satisfied by the return of the check with the proper endorsements.
 3. While all supporting documents are approved, approval has been affixed to several documents which were returned to the agency for mailing to the payee.
 2. Every reasonable effort is made to acquire the supporting documentation, which the accountant deems proper, prior to disbursement.
 3. There is every evidence to indicate that invoices have been verified as to prices, extensions, additions, receipt of items, etc., where appropriate.
 4. An alphabetical Vendor File is not kept, the agency feeling that such a file would serve no useful purpose. Neither the accounting, auditing or purchasing procedures originate from Vendors invoices. However to satisfy this finding and recommendation, an Alphabetical Vendor File was established 7-1-74.

SUMMARY FINDING NUMBER 1 (a) :

We feel that the present system of Cash Disbursements is applied on a consistent basis. What few exceptions were identified by the auditors did not warrant an audit finding.

- (b) A system of prenumber requisition forms was instituted by the agency November 15, 1973 with all the features of a purchase order system. The filing of requisition forms with paid invoices is not felt to be applicable.

FINDING NUMBER 2 - PAYROLL

- (a) and (b) Implemented December 1, 1973

RECEIVED
JAN 03 1975

FINDING NUMBER 3 - SALARY ADVANCES

Salary Advances or short term loans are not made to employees unless bona-fide emergency situations are evident. Albina Youth Opportunity School reserves the right and assumes the responsibility for both the determination of, and the accountability for, Salary Advances.

FINDING NUMBER 4 - NON EXPENDABLE SUPPLIES

A physical inventory of non-expendable supplies was not taken at the close of the 4th Action Year because there were no purchases of non-expendable supplies in the 4th Action Year.

FINDING NUMBER 5 - BANK RECONCILIATIONS

Accepted and implemented July 1, 1974.

PART 11

FINDING NUMBER 6 - SALARY ADVANCES

Albina Youth Opportunity School is attempting to collect these advances. If these Salary Advances have not been collected by March 31, 1975, the balances will be posted as a receivable to the Project who will assume responsibility for their resolution.

FINDING NUMBER 7 - WORKING CAPITAL ADVANCES

ACCEPTED:

The \$50.00 has been posted to salary advances, and on or before March 31, 1975, this amount will be withheld from the Salary of Rance C. Spruill by the Project's Accountant.

FINDING NUMBER 8 - FEDERAL INCOME TAXES WITHHELD PAYABLE

We are enclosing our letter to the Internal Revenue Service where in we have requested a refund of \$20.25. This amount and not \$24.18 represents the overpayment:

AUDITED BALANCE FEDERAL WITHHOLDING	50.08
REQUESTED REFUND	- 20.25 -
SUB TOTAL	- 70.33 -
UNIDENTIFIED REFUND	70.37
IMMATERIAL DIFFERENCE	.04

FINDING NUMBER 9- TRI-MET TAXES

The Department of Revenue has refunded this amount which was deposited to the Project's Account on December 27, 1974. In addition \$53.85 in interest was paid and applied to the Project's Equity by the Accountants. This interest represents an offset to interest paid by the Project for which expenses have been reduced by prior year audits.

FINDING NUMBER 10 - QUESTIONABLE COSTS

We are enclosing copies of our response to the H^oU^oD^o Auditor's who also questioned these costs.

FINDING NUMBER 11 - OVER BUDGET EXPENSES

A contract change was requested and approved (see enclosure) June 27, 1974 for an addition of \$1,500.00 to category 71. This \$1,500.00 was an estimate of costs to overhaul a Dodge Van, while the actual costs were \$1,605.97. We request that Model Cities concur with the treatment accorded this additional expense by the Auditors.

FINDING NUMBER 12 - LONG DISTANCE TELEPHONE CALLS

Please find enclosed our response to the H^oU^oD^o Auditors who also questioned these expenses.

FINDING NUMBER 13 - CONTRACT SERVICES

Please refer to enclosures containing our reply to H^oU^oD^o Auditors

FINDING NUMBER 14 - UNBUDGETED EXPENSES

ACCEPTED:

FINDING NUMBER 15 - INSURANCE EXPENSES

RECEIVED
JAN 03 1975

FINDING NUMBER 15 - INSURANCE EXPENSES

Accepted: Copies of Policies were submitted to H^o U^o D^o Auditors but not returned.
We are submitting copies to you for your review and files.

FINDING NUMBER 16 - OTHERS

ACCEPTED :

RECEIVED
JAN 03 1975

Interagency Memorandum

DATE: February 10, 1975

TO: John McFaul
Property Control Officer

FROM: Al Jamison
Director, Model Cities

SUBJECT: Equipment Inventory

Attachment B

Model Cities requests that your office issue City of Portland inventory numbers for recently acquired items at one of our operating agencies. The agency needing inventory numbers is Albina Youth Opportunity School, Inc. located at 3710 N. Mississippi. Specific items needing numbers are:

<u>Units</u>	<u>Description</u>	<u>Vendor</u>	<u>Purchase Date</u>	<u>Amount Per Each</u>
1	High Back Blk Exec Chair	Western School Supply	11/10/71	121.50
1	View Ex.	Audio Visual Supply	5/19/71	229.95
2	Formica Covered Desk - Brown	Mult.School Dist. #1	2/5/73	92.00
1	Exec. Desk Walnut Finish	Western School Supply	11/10/71	212.95
1	4-dwr Filing Cabinet	The Bee Co.	11/6/72	119.90
2	Two Stations Reading Lab Desk (Brown Formica)	Audio Visual Supply	5/19/71	274.00
1	Audio X Mark 3 Ser #05603	Audio Visual Supply	5/19/71	126.00
5	Controlled Readers	Audio Visual Supply	5/19/71	208.00
1	Two Module Listing Stations	Audio Visual Supply	5/19/71	208.00
2	Audio X Mark III #110010	Audio Visual Supply	5/19/71	530.00
1	Metal Desk	NA*	NA	NA
1	White Desk w/orange drw	NA	NA	NA
1	Gold & Black Dest w/wood top	NA	NA	NA
1	5 dwr Brown Cabinet	NA	NA	NA
2	33 Dwr Filing Cabinet	NA	NA	NA
1	Four Station Reading Lab Desk (Brown Formica)	NA	NA	NA



Attachment C

BUDGET JUSTIFICATION
(CATEGORIES 20 THROUGH 79)

DATE April 18, 1973

PROJECT NO. 10-07

PROJECT TITLE Albina Youth Opportunity School

CATEGORY CODE	DESCRIPTION OF ITEM AND BASIS FOR VALUATION	ITEM TOTAL	CATEGORY TOTAL
70	Automobile Insurance Bonding General Insurance	700 350 600	1,650
71	Gas, oil and Maintenance (for power tools) \$33.33 month x 12 months Maintenance of 2 cars - \$50 each per month x 12 months	400 1,200	1,600
79	Garbage disposal \$32/month x 12 months School fees and expense to allow students to return to public school \$159.58 per month x 12 months Telephone Local \$90 month x 12 months = 1,080 Long \$12 month x 12 months = 144	384 1,915 1,224	3,523



**3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813**

refer to Model Cities proposal function 5 Activity 5.6

3. Check No. 1429 3-1-74 Lloyd Corporation
Ice Skating Party \$13.00

This event was particularly educational to our students, because many had never attempted to ice skate. This activity was scheduled on the basis of lack of knowledge of the event, and most of our students needed the experience of learning to relate to other people without conflict or demonstrating unacceptable behavior.

refer to Model Cities proposal function 5 Activity 5.6

4. Check No. 1435 3-18-74 Wesley C. Austin
Bowling & Pool Fees \$35.00

This activity was prescheduled as a Friday activity at the Interstate Bowl and due to the non availability of funds, Wesley C. Austin paid all cost and was reimbursed from receipts presented to the Director. The main purpose of these activities were the staff discovered that none of the youth knew the process of score keeping. And it proved to be quite educational to most after the Math teacher explained the scoring process during the activities. The Bowling lanes were over crowded and some students preferred pool shooting. The reason for introducing our students to events like bowling are we find it difficult to get our youth involved in other types of functions besides dances and parties within their community.

refer to Model Cities proposal function 5 Activity 5.6
Fourth Action Year Objectives. No.7

Provide Increased recreational and cultural activities for enrollees.

5. Check No. 1467 4-18-74 Cinema 5 Theatre
Movie tickets \$58.00

This activity was requested by the Educational department. Students were as part of related studies in Black History were applying their theories as to ways black people relate to other blacks, in a competitive society especially by illegal means. One of the real problems facing our youth is the hero attitude, many youths give those that make their living, by illegal means, pimping, selling narcotics, etc. This film "The Mack" clearly demonstrates some of the going-on and hopefully with strong explanation reverse their negative thinking of other avenues that they can take, and survive without reverting to the street.

refer to Model Cities proposal function 5 Activity 5.5

6. Check No. 1471 4-22-74 Templeton Fund
Food \$146

It has always been extremely difficult to successfully get parents actively involved in the educational process addressing the needs of their youth. The food was used as a special motivational technique for the parents to come to the scheduled open-house. The open-house was a evening of special activities planned by the staff and students, included was students performing singing, dancing routines, poetry reading and most important were the conferences between staff and parents.

refer to Model Cities proposal Project Description No. 7 Citizen Participation

7. Check No. 1350 1-30-73 Rance Spruill (20 Adults)
Field Trip \$70.00 (20 Students)

This activity was initiated by the Director in a memo requesting from the Educational Department, the names of twenty students they felt demonstrated personal motivation and high standards of conduct in obtaining their educational goals. The activity was taken to the Oyster bar restaurant where students and staff had lunch. This program encourages high standards for its students and this activity was well deserving.

refer to Model Cities proposal function 5 Activity 5.5

8. Check No. 1570 6-25-74 Templeton Fund
Camping Trip \$234.00

This camping trip was prescheduled as part of the educational studies conducted by this program in science. Only a selected group of students participated because of cost and the limited number enrolled in the science class. The duration of the trip was (3) three days from Portland along the coast highway to the Oregon Coast. In trip, numerous stops were to be made for experimental purposes. The trip was more productive than anticipated due to the enthusiasm of the students involved. For some students it had been their (1) first experience of this nature. I cannot put enough emphasis on alternate ways of life.

refer to Model Cities proposal function 5 Activity 5.5

FINES AND PENALTIES

- | | | | | |
|----|------------------------|---------|-------------------------------|---------------|
| 9. | Check No. 1462 | 4-4-74 | IRS | Late \$60.00 |
| | Check No. 1525 | 5-21-74 | IRS | Late \$113.00 |
| | Check No. 1236/1316/22 | | District Court Parking Ticket | \$12.00 |

Accept Audit finding

FLOWERS

Check No. 1320 1-7-74 Clarence Walker
Flowers \$13.00

Check No. 1363 2-5-74 Tommy Luke
Flowers \$30.00

Check No. 1506 5-9-74 Tommy Luke
Flowers \$20.00

Accept Audit Finding

10. **Questioned Costs Student Clothing**

Purchasing of clothing for disadvantaged youth that attend our educational program has been a needed service to this community and it's young people. The following are break-down on item purchased and for whom. Although our budget does not reflect the exact wording "student clothing", this exact phrase was deleted by Model Cities because the term School fees and expenses (category 79) was meant to be a flexible category.

Check No. 1408	2-25-74	Templeton Fund	
		Student Clothing	\$35.00

The clothing purchase here were for a student from a low income family by federal income standards. These items were pruchased per our budget. All purchases were documented by cash receipts:
Following is a list of amounts with Signatures of the receivers.

5 - Pants - \$6.00	\$30.00
1 - Shirt - \$5.00	5.00
	<u>\$35.00</u>

Student

Director

11. Check No. 1520 5-20-74 Templeton Fund
Student Clothing \$200.00

Purchases were made for (4) four A.Y.O.S. female students. All (4) four girls were from extreme hardship families and because of their inadequate clothing, they were entitled to this service. A primary function is to assist student to remain in school by all means possible. All purchases were documented by cash receipts: Following is a list of amounts with signatures of the receivers.

9 - Blouses - \$2.87	\$25.83
15 - Pants - \$4.98	74.70
Lingerie	19.81
5 - 2 piece suits 15.98	79.90
	<u>\$200.00</u>

Student Signature Dennis Petersen

Rogene Christy
Lilly J. Smith
Dana Lee Ross

Director Signature Ralph Spurr

12. Check No. 1526 5-21-74 Templeton Fund
Student Clothing \$47.00

The student clothing purchase in this case was due to a under privileged home situation, which qualified them as recipients of this program services per our budget category (79). (Mis. Expense). All purchases were documented by cash receipts: the following is a list of amounts with signatures of the receivers.

1 - shoes - \$15.00	\$15.00
1 - shirt - 8.00	8.00
1 - pants - 9.00	9.00
1 - jacket 15.00	15.00
	<u>\$47.00</u>

Student Signature Michael Phillips

Marcelo M. M. M. M.

Director Signature Ralph Spurr

PAGE SIX (CONT)

13. Check No. 1567 6-25-74 Templeton Fund
Student Clothing \$214.00

The items purchased were for youth attending this educational program that were under privileged by Federal standards. Our budget makes allowance for deliverance of this needed service to our students. We as a educational program function to keep our students in the school environment and the items purchased were to eliminate a obstacle for not participating. All purchases were documented by cash receipts: the following is a list of amounts with signatures of the receivers.

20 - shirts - \$3.99	\$79.80
20 - pants - \$5.76	\$86.40
2 - jackets \$9.87	\$19.90
20 - socks - \$1.39	\$27.80
	<u>\$214.00</u>

Student Signature

Linda Huff

Shelia Hargreaves

Robert Ruten

Jerome Akles

Director Signature

Ralph Spruill

14. Check No. 1185 9-26-74 E.C. Ogboubiri
Workshops \$800.00

As the communication indicate Dr. Ogboubiri was contracted by the Board of Directors to conduct (1) one fact finding on internal controls and followed by a series of (4) four workshops. (2) two Board of Directors (2) two staff and to be concluded by making recommendations to the Board of Directors on changes in operation procedure and policies. The Program was suffering from internal problems and it was best in that interest to have a outside consultant evaluate the entire program. Nero industries was contacted as possibility for such a evaluation and their cost far exceeded Dr. Ogboubiri, approximately \$200.00 + plus a day. In retraspsect Dr. Ogboubiri after his fact finding made his written recommendation to the Board of Directors. His findings were accepted and monies allocated. Dr. Ogboubiri is qualified to conduct such an investigation, as a system analysist can evaluate any operations systems, also Dr. Ogboubiri has worked in the Education field many years as a teacher and scholar.

(See attachments) All communications, Board Minutes, Statements.

15. Check No. 1540 6-10-74 E.C. Ogboubiri
Advance Payment \$1,900.00

Dr. E.C. Ogboubiri was contracted to conduct staff training for the development of 1974-75 curriculum based upon the new Graduation requirement by the State Board of Education. In the course of the training Dr. Ogboubiri was to conduct (10) ten, (3) three hour workshops on curriculum developemnt. At the cost of \$1,900.00 commensurate 6-10-74 - 6-30-74.

(see attachments No. I)

16. Check No. 1385 2-11-74 Robert Jarvill
Curriculum Planning \$114.00
- Check No. 1403 2-22-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1433 3-13-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1475 4-22-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1490 4-29-74 Robert Jarvill
Curriculum Planning \$144.00

All the above charges were directed toward confering with A.Y.O.S. Staff as to ideasfor developing the new competency based curriculum. Dr. Jarvill's charges include mileage, Woodburn to Portland and return as needed. Also all research, typing of the new 126 page curriculum, fund's were allocated by the Board of Directors not to exceed \$690.00.

(see attachments No. II)

17. Check No. 1542 6-10-74 Robert Jarvill
Curriculum Planning \$900.00

Dr. Jarvill original purpose was to assist A.Y.O.S. in securing certification of program curriculum with the State Board of Education. He consequentially developed our 126 page Competency Based Curriculum and submitted it to the Board of Education. In conjunction to working with us on curriculum, Dr. Jarvill was to assist in fund raising after submission of all document to the State Board of Education, from April 1, 1974 - June 30, 1974. Dr. Jarvill worked on the certification application since the process is quite time consuming and as of today we have not heard as to what the decision will be. Commeserate June 30, 1974 Dr. Jarvill started our fund raising campaign. The actual break-down in cost are as follow.

17.

April 1, 1974 - June 30, 1974 Curriculum Planning \$450.00

June 30, 1974 - October 30, 1974 Public Relation fund
Raising. \$450.00

(See attachment No. II)

18. Check No. 1541 6-10-74 Phyllis Benton
Consultant Services \$750.00

Miss Benton, M.S.W., was contracted by the Director to do a follow-up on prior A.Y.O.S. students as to their where about, employment, education, contact with the justice system. Besides having to personally visit to 132 homes and review "files" located at J.D.H. Miss Benton compiled the information in a report that presented urgent facts to our program. This information was utilized in a written report on the comparison of A.Y.O.S. costs vs cost of other similar programs and most important was the information of the impact A.Y.O.S. was having on the community in diverting youth from the Justice system.

(See attached report, and follow-up stat No. III)
This information has been requested by the M.C.A. and School District No. 1.

19. Excessive Telephone Costs.

Effective 10-1-74 all personnel with a telephone on their desk were issued a telephone lock. These locks are to be utilized at any time they were away from their desk or off the site. Consequences for non compliance.

1. First - Verball Warning
2. Second- Written Warning
3. Third - Phone will be removed.

All staff were reminded that all long distance calls are to be verified by the (Administrative Assistant) (Secretary) before, and students are allowed to use telephones only in the presence of a staff person.

(Consequences for non compliance

1. Can be grounds for dismissal.

20. Janitorial Services

Shirley M. Vidal contract was only intended as a 3rd party contract. Although the contract may read custodian, we did distinguish the intricate difference between the (2) two custodian or janitor. Miss Vidal placed her bid as (3) three other firms, and I chose hers due to personal knowledge of her work, along with she committed herself to doing what was requested in cleaning the buildings, which none of the other firms were willing too. Even though they submitted lower bids their charges would have surpassed her with additonal charges for stripping, and finishing the floor (2) twice yearly along with daily mooping and waxing. We would accept any criteria for 3rd party contracts or bids, but we do not believe that pursuant to this criteria this agency should be penalized for lack of information. Attachment V

21. Lease Hold Improvements

See Attachment IV

22. Check No. 1379 2-6-74 Urban Development Corporation
\$2,113.00

The original remodeling by this Company was in October - December 1971 prior to this program moving on this site. The reason for a outstanding payment in 2-6-74 was they failed to complete the project or comply to guarenteed work and consequentially the Director refused to make the final payment. This matter was resolved 2-6-74 for \$2,113.00.

Included in the remaining \$832, \$250 was reimbursed to this program by Urban Development that we would contract with other sources for completion of project.

Check No. 1426	3-11-74	Casebeer Construction, Inc.	\$191.00
Check No. 1576	6-28-74	Architectural Products, Inc.	523.00
Check No. 1577	6-28-74	Wlat Brook Construction, Co.	120.00
			<u>832.00</u>

See Attachment V.

	- 250.00
Total	<u>572.00</u>

This amount would represent the remaining sum effecting the amartization to the lease.

PREPARED BY RANCE C. SPRUILL

Rance C. Spruill

While the above expenses may be proper there were no contracts available for review. Thus, verification of the rates of pay and purposes of the services performed could not be formally reviewed. All expenses were treated as eligible expenses in the accompanying financial statements pending a review by the Portland Model Cities Program.

RECOMMENDATION

The Portland Model Cities Program should review contracts for the above items to determine if the rates of pay and purpose of the services were in accordance with the budget. Should any amount be declared ineligible, the overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 16 should be increased by the amount declared ineligible.

FINDING NUMBER 14 - UNBUDGETED EXPENSES

During the examination it was noted that the Project was paying a monthly expense of approximately \$25.00 to Pacific Northwest Bell for on-line service to a teletype terminal. Discussions with the Project Director indicated the service was used as part of the education service provided by the school. The expense was not specifically provided for in the Fourth Action Year Budget. Pending a final decision by the Portland Model Cities Program the expense was treated as an eligible Contracted Services expense in the accompanying financial statements.

RECOMMENDATION

The Portland Model Cities Program should review the above finding to determine if they concur with our treatment of the expense. Should any of the expense be determined ineligible the overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 16 should be increased by the amount declared ineligible.

FINDING NUMBER 15 - INSURANCE EXPENSE

All information available and reviewed during the examination indicated the Project had the proper insurance coverage as required by the Fourth Action Year contract with the City of Portland. However, the actual insurance policies were not available for our review. Pending a final decision by the Portland Model Cities Program all insurance expenses were treated as eligible expenses.

RECOMMENDATION

The Portland Model Cities Program should request that the Project submit its insurance policies to them for review. Should any of the insurance expense incurred be declared ineligible the overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 16 should be increased by the amount declared ineligible.

FINDING NUMBER 16 - OTHER

During the course of the examination it was noted the Project had been overpaid \$6,425.92 by the Portland Model Cities Program since inception through the Fourth Action Year. (see NOTE 7 for a detailed explanation of this amount).

RECOMMENDATION

The Portland Model Cities Program should after a review of all the above audit findings and their effect on the total overpayment, at its discretion, deduct the net overpayment to the Project for the First, Second, Third, and Fourth

Attachment 2 - p. 1

10-10-73

E-11

July 9, 1973

Dr. E.C. Ogbuobiri
307 NE Holland
Portland, Oregon 97211

SUBJECT: Personal Services

Dear Dr. Ogbuobiri:

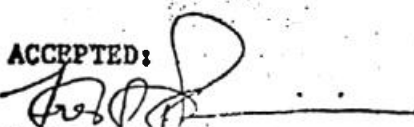
The Board of Directors of the Albina Youth Opportunity Schools, Inc. desires to engage your services to conduct an internal fact finding to determine, if there exists major areas of concern that the Board should deal with in connection with the internal controls.

You will be required to commence the effort upon acceptance of this offer and to present a report to the Board at its meeting of July 28, 1973. Your fee for this service will be \$200.00.

If these terms are acceptable to you, please indicate by signing the enclosed copy of this letter and returning the same to us.

Paul Wm. Dixon, President

ACCEPTED:


Dr. E. C. Ogbuobiri, Consultant

Social Security 084-36-2737

July 30, 1973

Dr. E.C. Ogbuobiri
307 NE Holland
Portland, Oregon 97211

SUBJECT: Personal Services

Dear Dr. Ogbuobiri:

The Board of Albina Youth Opportunity Schools, Inc. was pleased to receive your report on the fact finding that you conducted for us. Your recommendations were unanimously adopted.

They have authorized me to request if you would conduct the necessary workshops for the Board on August 6 and 8 and the necessary workshop for the staff on August 13 and 14th. Each session of the workshop last approximately four hours.

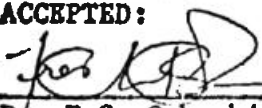
The workshop will cover the scope suggested in the recommendations referred to above. In addition we hope that the possible product after the workshop will be a revised policy manual, revised bylaws, and better operational procedures.

Your fee for the entire assignment will be \$600.00.

If these terms and conditions are acceptable to you, please indicate by signing the enclosed copy of this letter and returning the same to us.

Paul Wm. Dixon, President

ACCEPTED:


Dr. E.C. Ogbuobiri, Consultant

social Security 084 -36-2737

JAMES J. DAMIS
ATTORNEY AT LAW
620 SW FIFTH AVENUE BUILDING
PORTLAND, OREGON 97204
(503) 226-7844

August 1, 1973

TO: Board of Directors
Albina Youth Opportunity School

Re: Notice of special workshop meetings:

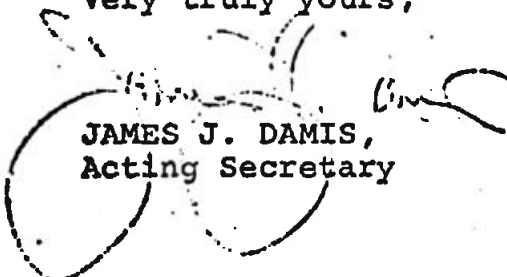
Date : Monday night and Wednesday night,
August 6th and 8th
Time : 7:30 to 10:30 p.m.
Place: Jim Damis' office
Suite 1010
620 S.W. Fifth Avenue Building
(between Morrison and Alder)

Enclosed is a copy of the special report prepared
by Dr. Ogbuobiri, Systems Consultant.

At the July 28th Board meeting it was decided
that the Board should retain Dr. Ogbuobiri to conduct two
evening workshops for the Board and two half-day workshops
for the staff, at a total price of \$600.00.

Because of the importance of the workshop to AYOS,
and because of its expense, it is imperative that each
Director do his utmost to arrange his schedule so as to
attend both sessions (a conflict in Dr. Ogbuobiri's schedule
necessitated changing the Tuesday night session to Monday
night).

Very truly yours,


JAMES J. DAMIS,
Acting Secretary

CW
Enc.

RECEIVED FEB 11 1975

February 7, 1975

Mr. Rance C. Spruill, Director
Albina Youth Opportunity School
3710 N. Mississippi
Portland, Oregon 97227

Dear Rance:

Re: STATEMENT OF SERVICES

Please find the prescribed information indicated in your February 4, 1975, resume.

For approximately one year (13 months, November, 1973, to December, 1974), I have provided consultant services in the areas of program design, staff training, curriculum development, and locating federal and/or foundation monies appropriate to enriching the Albina Youth Opportunity School.

Teacher training in the area of adoption to the new competency-based curriculum mandated by the Oregon Board of Education, included meeting with Albina Youth Opportunity School teaching teams, curriculum specialists, and administrative staff. A complete program design, inclusive of program goals, competencies (course goals), and performance indicators was developed and submitted to Albina Youth Opportunity School for submission to the Oregon Board of Education.

Services were also rendered in the area of school accreditation. Program design, which was necessary for application into the Northwest Association of Secondary and Higher Schools, was developed. Related application materials were developed and forwarded to Albina Youth Opportunity School for submission.

Federal and foundation funds were pursued for program enrichment. Communication to various agencies were made through researching sources and through writing, telephoning, and personally contacting representatives. Because of the depressed economy and the scarcity of funds, monies were not located.

This is a brief review of all the completed services requested of me by Albina Youth Opportunity School. I hope I have been helpful in developing your noteworthy program.

Sincerely,



Robert Jarvill, Ph.D.
2450 Strong Road, S.E.
Salem, Oregon 97310

RJ/vm

ALBINA YOUTH OPPORTUNITY SCHOOL

Minutes of Meeting
of
Board of Directors
August 3, 1974

E-3

The regular meeting of the Board of Directors of Albina Youth Opportunity School was held at the school on Saturday, August 3, 1974, at 10:30 a.m. There were present the following directors:

James Damis
Paul Dixon
Robert Nelson
Jessie Varner

Paul Dixon acted as Chairman of the meeting and James Damis acted as Secretary. School Director Rance Spruill was also present at the invitation of the board.

Chairman Dixon announced that because of vacations and scheduling conflicts of the directors, he had postponed the July meeting.

After due discussion, it was

RESOLVED, Al Bowens, of Bowens-Duncan Co. (formerly Eastside Bookkeeping), the corporation's accountant, is hereby authorized to sign checks of the corporation, and all check disbursements by the corporation must bear two signatures, one of which must be Al Bowens, and the other of which must be one of the following four persons: Rance Spruill, Paul Dixon, Robert Nelson, and James J. Damis.

The board then discussed retaining Robert Jarvill Ph.D., to locate funds and donors for AYOS, and it was,

RESOLVED, Robert Jarvill is retained for a total consideration of \$900.00 from the date hereof through December, 1974, for the purposes of obtaining funds and locating donors for AYOS and, if he locates funds or finds donors which total not less than \$900.00, Mr. Jarvill shall be paid an additional sum of \$900.00.

The board then discussed the proposed staff development and training to be undertaken by E. C. Ogbuobiri, Ph.D., P.E., and

S. I. Ogbuobiri, Ph.D., and, it was

RESOLVED, E. C. Ogbuobiri and S. I. Ogbuobiri shall be paid a total consideration of \$1,800.00 for their joint work and efforts in meeting in not less than ten sessions with the staff for skills development, testing, etc., during August and early September, including the preparations and research necessary for said staff development, and for a subsequent evaluation follow-up by them.

The board then reviewed the proposed changes in the handbook and, after some discussion, it was

RESOLVED, that the handbook changes proposed by Mr. Dixon and Mr. Spruill, as set forth to the board are hereby approved and shall be incorporated in the new handbook.

The board then reviewed the proposed Model Cities budget summary dated July 23, 1974 in detail and, thereupon, it was,


RESOLVED, the Model Cities budgets dated July 23, 1974 are approved.

The Board then discussed a proposed agreement with the landlord which would amend the rental payment schedule for the twelve-month period beginning July 1, 1974, and after some discussion, it was

RESOLVED, the \$5,700 rent due for the twelve-month period beginning July 1, 1974 shall be paid in nine monthly payments of approximately \$635.00 per month beginning with the month of July, 1974 and concluding with the month of March, 1975, and the secretary of the corporation is authorized to draft an addendum to the lease reflecting this change and to execute it on behalf of the corporation.

There being no further business, the meeting was thereupon adjourned.

Respectfully,



JAMES J. DAMIS,
Secretary of the Meeting

Report of Meeting
Board of Directors

September 22, 1973

The Board of Directors of Albina Youth Opportunity School met Saturday at 10:24 a.m. at the School's premises, 3710 N. Mississippi, Portland, Oregon for the regular annual meeting of the School.

Board members present were the following:

Dixon, Paul: President of Corporation
Nelson, Robert
Varner, Jesse

Board members absent were the following:

Damis, James: Secretary of Corporation
Lampus, Angelo
Mitchell, Ed
Strong, Opal

The election of officers took place, with the following elected and unanimously approved:

Paul Wm. Dixon: President of Corporation
James Damis: Secretary of Corporation

Also the Directors approved that Rance Spruill be reappointed as Director of Albina Youth Opportunity School.

In regard to those Board members who have had very sporadic attendance at Board meetings this past year, the following motion was made and passed:

RESOLVED, that Angelo Lampus, Ed Mitchell and Opal Strong be asked to tender their resignations as Board members due to frequent absences from Board meetings this past year.

A letter will be sent to each of these above-mentioned members. If any of these members wish to appeal the action taken by the Directors, they should made their appeal directly to the President of the Corporation before the next regular meeting, October 6, 1973.

In regard to new Board members, the following motion was made and passed:

RESOLVED, that Nick Barnett and Telitha Benjamin be appointed to the Board of Directors, effective October 6, 1973.

A letter of acceptance will be sent to the new appointees.

Concerning organizational structure at AYOS, the following motion was made and passed:

RESOLVED, that Alternative Plan Number Five (5) be accepted.

RESOLVED, that the balance of the proposed program as designed be accepted.

Concerning the budget categories of AYOS, the following motion was made and passed:

RESOLVED, that the contractual change request be accepted for categories 30, 50, 60 and 71.

The AYOS Executive Secretary, Montel Livingston, was asked by Paul Dixon to call the Board members for verbal approval on Dr. Ogbuobiri's payment of \$800 for conducting the workshops and fact-finding sessions. Approval was unanimously given and the check, together with a thank-you letter, was mailed to Dr. Ogbuobiri.

There being no further business, the AYOS Board of Directors meeting was adjourned.

Respectfully submitted,

Paul Wm Dixon
Paul Wm. Dixon
Acting Secretary (ml)

/ml

ALBINA YOUTH OPPORTUNITY SCHOOL

1972-1973 FOLLOW-UP STUDY

ALBINA YOUTH OPPORTUNITY SCHOOL

1972-1973 Follow-Up Study

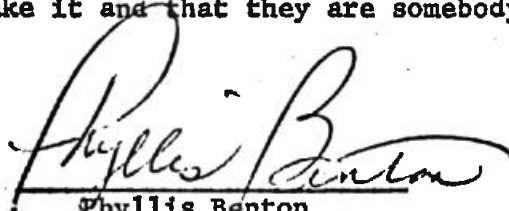
Table of Contents

	<u>Page</u>
Introduction	
Summary	1-2
Sample of Research Form	3-6
Personnal Data and Present Location of Students	7-16
<u>Section I - Personal Data</u>	
Item 5 - Birthdates	17
Item 6 - Sex	18
Item 7 - Race	18
Item 8 - Length of Time in Program	19
Item 8 - Credits Earned	20
Item 9 - Reasons for Enrolling	21
Item 10 - Previous Schools Attended	22
Item 11 - Present School Attending	23
<u>Section II - Present Data</u>	
Item 1 - School Totals	24
Item 2 - Detention Totals	24
Item 3 - Work Totals	24
<u>Section III - Court Data</u>	
Court Referral Totals	25
Court Referral Breakdown	25-6
Court Referral Summary	27

INTRODUCTION

The purpose of this study was to determine the present location of 93 former AYOS students from 1972-73. In doing this, specific criteria was to be looked at to determine why and what kinds of students enroll in the Albina Youth Opportunity School.

From doing this project, it becomes obvious that alternative educational facilities are of the upmost importance. The Albina Youth Opportunity School is an innovative form of alternative education for that 10% of the school age population who, for some reason or another, cannot make it within the regular school system. By encouraging these youths to continue their education, AYOS has helped instill in youths the belief that they can make it and that they are somebody.

A handwritten signature in cursive script, reading "Phyllis Benton". The signature is written in dark ink and is positioned above the printed name and title.

Phyllis Benton
Researcher, M.S.W.

ALBINA YOUTH OPPORTUNITY SCHOOL 1972-73**FOLLOW-UP STUDY****SUMMARY**

The 93 students who enrolled in the Albina Youth Opportunity School in 1972-1973 ranged in age from 11 to 23 years of age. The age group which frequented the program were those who were 15 and 16 years of age, totaling 52. Over half, 58, of the students were male, with 35 female, and 92 of the 93 students were Black.

The data also indicated that in terms of length of time a student spent in the AYOS for the 1972-73 academic year, the time span varied from 1 month to 11 months. Eighteen students stayed 2 months, 17 stayed 4 months, and 17 stayed 7 months. Since there was such a closeness in the amounts for these three groups, no clear prediction can be concluded.

During the 1972-73 school year at AYOS, a total of 181 credits were earned by the 93 students. Thirteen students earned one (1) credit and 13 students earned $2\frac{1}{2}$ credits. The others ranged from 0- $5\frac{1}{2}$ credits.

One of the significant criteria of this study was to look at the students rationale for enrolling at AYOS. Of the six categories used, 32 students response was that they "did not like the regular Portland Public School System." Twenty-five students were in the program because they had been "expelled or suspended from their former school." Eight of the students were "continuing in the program from the previous year."

In 1972-73, the majority of students, 73, who came to AYOS came from 11 high schools. Eighteen students came from Jefferson while 17 came from Adams.

In 1973-74, again the majority of students are in high school, 49. The high school with the largest number of students is AYOS, 31. Twelve of the former students graduated and 6 entered college.

From the Present Data Summary, 62 of last years students are enrolled in school for the 1973-74 year, while 17 were not. Seven students who were not in school are over 18 years of age and by law do not have to be in school. Two students who are not in school are employed. There are 8 former AYOS students in detention, 7 in MacLaren and 1 in Hillcrest.

Another significant criteria was the relationship of the students Juvenile Court Record and enrollment in AYOS. More specifically, the number of referrals prior, during, and after enrollment in AYOS. Of the 93 students, 26 "did not" have juvenile records. There were 67 students with juvenile records of which 49 were "closed" cases while 18 were "open" cases. When the court referral summary is reviewed, the data shows that of those 67 students who have records, the majority of these 14 had one (1) referral prior to entering AYOS, 42 had "no" referral while in AYOS and 47 had between "no" and one (1) referral after leaving AYOS.

CONCLUSION:

From the above data, a critique of the average AYOS student can be developed.

1. The student will be male.
2. He will be between 15 and 16 years of age.
3. He will be Black.
4. He will stay in the program at least 2 months, but could stay up to 7 months.
5. He will earn between 1 and 2½ credits.
6. He will probably enroll in AYOS because, "he does not like regular Portland Public School System" or because he was "suspended or expelled" from his former school.
7. This student will come to AYOS from a high school, most likely Jefferson or Adams.
8. The following year, the student will enroll at AYOS.
9. He will have a juvenile court record, but his case would be "closed."
10. His juvenile court record will probably reveal that he had "1" referral prior to entering AYOS and he may or may not have a referral after he leaves AYOS.



OREGON

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

Attachment I

December 13, 1974

Rance Spruill, Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Spruill:

As you are aware, the Albina Youth Opportunity School project is scheduled for termination on March 31, 1975. Between now and that date it will become increasingly important for Model Cities to identify its current costs and all "obligations to pay" for purposes of planning and data necessary for reports required by the Department of Housing and Urban Development, our funding agency.

The purpose of this letter is to request that you identify and forecast costs for the Albina Youth Opportunity School project in order that we can fulfill the above mentioned requirements. We feel that analyzing your budget and future expenses at this time will be not only helpful for Model Cities but also for yourself as a planning guide. The following are those areas of concern which Model Cities requests your response:

I. Specific category analysis

#20 - Contract Services

AYOS has budgeted a total of \$10,588.00 for Work Study, Program Evaluation, Consultants, and Computer terminal. Per the financial report submitted as of November 30, 1974, a total of \$1,754.23 had been spent for services covered by these four items. Please indicate how the costs of \$1,754.23 has been spent, and detail your plans regarding the balance in this category.

#40 - Consumable Supplies

Maintenance supplies have been budgeted for \$360 in this category. If any of these supplies are for janitorial supplies, they should be included in the agreement regarding Janitorial Services.

II. Categorical forecast

Please forecast the costs for Albina Youth Opportunity School by category for the months of December, 1974 and January, February and March 1975 using the attached form. (See Attachment A).

Page - 2 -
Rance Spruill, Director
Albina Youth Opportunity School

Please list the current employees of your project who are receiving any portion of their salary from the Model Cities grant. (See Attachment A). In addition, any future position openings, which are not listed in your budget, must be submitted for my review and approval/disapproval before hiring a person to fill that opening.

IV. Third party contracts and consultants

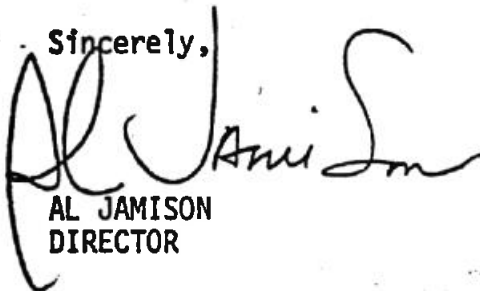
Before entering into any contracts for service provided by a third party, you must submit a request for my review and approval/disapproval.

In addition, a Letter of Agreement is required between AYOS and Shirley Vidal for the janitorial services provided by her. This letter should indicate specific duties to be performed, rate of pay, and dates of employment.

Also, attached for your information is a recent newspaper article detailing Commissioner Jordan's concerns about the Model Cities spending pattern. (See Attachment B).

Please submit your response in writing to my attention on or before Friday, January 3, 1975. Again, we feel that taking the time now to analyze your budget will prove to be very beneficial to both Albina Youth Opportunity School and Model Cities in future months. If you have any questions concerning this request, please contact me as soon as possible.

Sincerely,



AL JAMISON
DIRECTOR

PE:AJ:ce

Attachments:

cc: Commissioner Jordan
Bowens-Duncan/Accountant
Bob Jones/City Auditor's Ofc.
Information/Evaluation
Phil Eggert
Official Files (2)✓

February 3, 1975

Mr. Rance Spruill, Director
ALBINA YOUTH OPPORTUNITY SCHOOL
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Spruill:

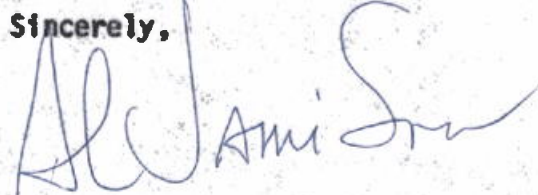
Pursuant to HUD's audit report dated October 14, 1974, we are requesting AYOS to follow City of Portland's personnel policy concerning accrued vacation (applicable section attached). To comply with Federal guidelines, Model Cities will no longer be able to accept as an eligible expenses any vacation taken that is not computed following Section 4.16.020 of Portland City Code. The effective date of this directive will be February 1, 1975.

It should be noted that Model Cities will recognize as eligible the following:

- 1) vacation expense of ten (10) days for any full-time employee hired before September 19, 1974;
- 2) vacation expense of five (5) days for any full-time employee hired after September 19, 1974.

Any vacation expense in excess of that allowed by the City of Portland's personnel code will have to be charged to the Templeton Fund or any other non-Model Cities' revenue.

Sincerely,


Al Jamison
Director

CC: ☒ Bowens/Duncan Co.
☒ Andrew L. Branch & Co.
HUD
☒ Administration/Model Cities
☒ Official files/Model Cities

4.12.050 Overtime for firemen. Off-duty firemen, other than the chief of the bureau of fire, regardless of their pay range, when responding to a call back for a greater alarm or other emergency shall be compensated at their base rate for six hours duty of for one and one-half times actual duty, whichever is highest.

4.12.060 Compensation for overtime. (Amended by Ord. No. 138213, passed and effective May 16, 1974.) Overtime for an employee shall be computed at one and one-half times his regular rate of pay. For any overtime earned on May 1, 1974 or thereafter, the sole method of compensation shall be payment in cash. Any accrued compensatory time-off credits previously authorized in lieu of cash payment must be used by December 31, 1974.

4.12.070 Compensation for call back. An employee responding to a call back shall be compensated for actual time on the job at the overtime rate. When actual time on the job is less than one and three-tenths hours, it shall be reported as one and three-tenths hours at time and one-half. If the call back occurs on a holiday, the employee is entitled to pay for eight hours at his regular rate in addition to overtime for actual time on the job.

4.12.080 Rescheduling of work days. An employee normally shall be given adequate advance notice of any change in his regular hours of work. If that notice is given less than eight hours before he is to begin work under the changed schedule, he shall be compensated at the overtime rate for those hours that are earlier, later or different than the hours he last worked in a work day. Compensation under this section shall not exceed eight hours at the overtime rate. An employee is not entitled to compensation at the overtime rate under this section if he is otherwise entitled to overtime for the same hours of work.

4.12.090 Cost accounting for overtime. For cost accounting purposes only, time worked before or after the employee's normal work day or after his normal work week, which results in overtime, shall be considered the overtime period.

**Chapter 4.16
VACATIONS AND HOLIDAYS**

Sections:

- 4.16.010 Persons entitled to annual vacations.
- 4.16.020 Basis for computing vacations.
- 4.16.030 Persons not entitled to vacation benefits.
- 4.16.040 Time annual vacation to be taken.
- 4.16.050 Employment while on vacation.
- 4.16.060 Lump sum payment for vacation allowances.
- 4.16.070 Transferred employees.
- 4.16.080 Holidays.
- 4.16.085 Personal holidays.
- 4.16.090 Compensation for work on holidays.

4.16.010 Persons entitled to annual vacations. All appointive officers and full-time employees shall be entitled to an annual vacation without deduction of pay only as provided in this chapter. As used in this chapter, a "full-time employee" is one assigned to a minimum schedule of nine-tenths of the normal work hours in a bi-weekly pay period.

4.16.020 Basis for computing vacations. (Amended by Ord. No. 136886, 137296; and 138845 passed and effective Sept. 19, 1974.) (a) Annual vacation leave for employees shall be computed on the basis of time actually served. The rate that vacation leave accrues shall depend upon the number of years of total service for the City, whether or not the total was broken. Except as otherwise provided in a labor agreement, if in a calendar year an employee will have attained the following number of years of total service, then beginning on January 1 of that year his vacation leave shall accrue at the rate indicated in one of the following appropriate schedules:

(1) Schedule effective July 1, 1974, for 40-hour personnel other than uniformed members of the fire bureau:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 1	1.5385 hours	40 hours
2 through 4	3.0770 hours	80 hours
5 through 14	4.6154 hours	120 hours
15 through 24	6.1539 hours	160 hours
25 and over	7.6924 hours	200 hours

PERSONNEL

Employees appointed prior to September 19, 1974, will continue accruing vacation credits at the rate of 3.0770 hours bi-weekly until the year of their second anniversary.

(2) Schedule for 40-hour uniformed fire bureau personnel:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 4	3.0770 hours	80 hours
5 through 9	3.8462 hours	100 hours
10 through 14	4.6154 hours	120 hours
15 through 19	5.3847 hours	140 hours
20 through 24	6.1539 hours	160 hours
25 through 29	6.9231 hours	180 hours
30 and over	7.6924 hours	200 hours

(3) Schedule for 56-hour uniformed members of fire bureau:

Total Years of Service	Accrual Rate Per Bi-weekly Payroll Period	Vacation Leave Per Year
0 through 4	8.3077 hours	216 hours
5 through 9	9.2308 hours	240 hours
10 through 14	10.1539 hours	264 hours
15 through 19	12.0000 hours	312 hours
20 through 24	12.9231 hours	336 hours
25 through 29	13.8462 hours	360 hours
30 and over	14.7692 hours	384 hours

(b) As used in this section, total service:

(1) Includes time taken while on leave of absence without pay for military service;

(2) Includes time under temporary appointment in City service, and employment by the dock commission, the exposition-recreation commission, and the Portland development commission;

(3) Includes the first twelve months of continuous absence because of injury in the line of duty and, in the bureau of fire and bureau of police, because of occupational or service-connected disability approved by the fire and police disability and retirement fund board, if after that absence the employee returns to his duties on a full time basis for a continuous period of at least thirty days; and

(4) Except as provided in paragraph (3) of this subsection, excludes time in City service for which an employee receives pension benefits.

(c) Any vacation time accruing to an employee by the terms of this section shall be accrued bi-weekly in conformity with the payroll period, and any vacation time so accrued may be taken by an employee in accordance with procedures established by this Code and bureau regulations.

4.16.030 Persons not entitled to vacation benefits. (a) No person employed as a consultant or expert on a contract basis, or employed for a special period or project authorized by ordinance, or employed on an hourly or intermittent basis and not assigned as a full-time employee, shall accrue vacation credits.

(b) Vacation credits shall accumulate from the first day of employment, but may be used by or paid to appointive officers and full-time employees who have served for a continuous period of not less than six months.

4.16.040 Time annual vacation to be taken. (Amended by 132032; and 136921 passed and effective July 12, 1973.) (a) Except as otherwise provided in this section, vacation leave is forfeited if not taken during the calendar year following the year in which it was earned and at the time designated by the commissioner in charge, or by the city auditor as to his department.

(b) With approval of the commissioner in charge, or of the city auditor as to his department, vacation leave not used in a current year may be carried forward to the next year, but the number of hours carried forward cannot exceed the number of hours of vacation leave earned by the employee in the preceding year of service.

(c) Notwithstanding subsections (a) and (b) of this section, as of January 1, 1974, the total number of hours accrued on the last payroll of a calendar year cannot exceed an employee's

vacation accrual for the preceding 24 month period.

4.16.050 Employment while on vacation. (Amended by Ord. No. 137295 passed and effective Oct. 4, 1973.) Except members of the Bureau of Police assigned to Strike Force operations under the Police Impact Program, officers and employees while on annual vacation shall not perform service for the City for compensation in any other capacity.

4.16.060 Lump sum payment for vacation allowances. (a) Any officer or employee discharged or removed from the city service for cause shall be entitled to immediate lump sum payment for accrued vacation credits, except credits accrued during the calendar year in which the discharge or removal occurs.

(b) Officers and employees, who resign or retire or who are laid off for an indefinite period or given leave of absence for extended active military duty, shall be entitled to immediate lump sum payment for all accrued vacation credits.

(c) Accrued vacation credited to a deceased officer or employee shall be payable as provided in Section 5.08.160.

(d) Lump sum payment for all accrued vacation credit may be allowed to an officer or employee who has been absent for a continuous period of at least twelve months by the commissioner in charge, or by the city auditor as to his department, if commissioner or city auditor finds on the basis of medical evidence that the officer or employee is permanently disabled or because of a disability is unlikely to be able to return to duty within the period of one year next following.

4.16.070 Transferred employees. (Amended by Ord. No. 134891 passed July 13, effective July 1, 1972.) When an employee is transferred permanently by promotion or otherwise from one bureau to another, his vacation shall become the obligation of the bureau to which he is transferred. Postponed holidays which are added to the accrued vacation total in the auditor's accumulated hours statement, shall be treated in the same manner as accrued vacation.

4.16.080 Holidays. (a) (Amended by Ord. No. 135663 passed and effective Dec. 6, 1972.) Unless otherwise provided in a collective bargaining agreement, a "holiday" means any

day between Monday and Friday, inclusive, that is designated by state law to be a legal holiday, except Lincoln's Birthday. Every full-time employee is entitled to a day off with pay on a holiday, if he has pay status for the entire scheduled work day preceding and following the holiday. If an employee's scheduled day off falls on a holiday he is entitled to a postponed holiday with pay, to be taken at the mutual convenience of that employee and the department.

(b) (Amended by Ord. No. 135663 passed and effective Dec. 6, 1972.) Firemen assigned to a fifty-six hour week, consultants, and temporary and seasonal employees appointed less than two weeks before a holiday, are not entitled to a holiday.

(c) (Added by Ord. No. 133766 passed and effective Dec. 9, 1971.) If New Year's Day, Independence Day or Christmas occurs on a Saturday, the holiday will be observed by employees assigned to a 40-hour week as follows:

(1) Depending upon the need of the bureau, employees who normally work Monday through Friday will be allowed either the preceding Friday or the following Monday off with pay. Employees who are given neither day off will be considered as having worked the preceding Friday with holiday pay.

(2) For employees in units which operate seven days a week, Saturday will be considered the holiday for the purpose of premium pay. Employees in these continuous operation units who are not scheduled to work on Saturday will receive a postponed holiday with pay.

4.16.085 Personal holidays. (Added by Ord. No. 135663; amended by 135737 passed and effective Dec. 14, 1972.) Unless otherwise provided in a collective bargaining agreement, full-time employees are entitled to one personal holiday in 1972 in addition to the holidays provided under Section 4.16.080. Each calendar year thereafter, full-time employees represented by the Portland Police Association are entitled to one personal holiday and all other full-time employees are entitled to two personal holidays. A personal holiday may be scheduled only:

(a) After six months of continuous City service;

(b) At the mutual convenience of the employee and the department; and

(c) During the calendar year in which it accrues.

The following is
back-up material to
the preceding report

Action Years from future invoices submitted by the Project to the Portland Model Cities Program for reimbursement.

* * * * *

We appreciate the courtesy and cooperation extended to us by Albina Youth Opportunity School and Portland Model Cities Program personnel during the examination and would be pleased to discuss our findings and recommendations.



December 17, 1974.

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

Rance Spruill, Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Mr. Spruill:

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 Albina Youth Opportunity School for the period June 16, 1973 through June 30, 1974.

As is normal in audit procedures, please address the findings and respond in writing, to my attention, within fifteen (15) calendar days from the date of this letter, outlining the progress made to date and plans to resolve those matters of concern included in the report.

Sincerely,


AL JAMISON
DIRECTOR

PE:AJ:dn

cc: Bowens-Duncan
Andrew L. Branch & Co.
Ken Hammon
Bob Jones
Adm./Model Cities
Eval./Model Cities
Official Files (2)

RECEIVED
JAN 03 1975

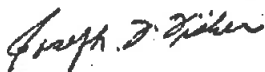
November 13, 1972

Rance Spruill, Executive Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon

Dear Mr. Spruill:

This letter is to confirm our conversation of this date regarding your making certain improvements to the property at 3710 North Mississippi Avenue. I agree to extending to the Albina Youth Opportunity School the option for two more one year lease periods after September, 1973. Or, at my option, I can pay the City of Portland the pro-rata share of renovations made after this date. In any event, the full value of the improvements shall be vested in the control and ownership of Joseph F. Fisher and Bessie D. Fisher after three years from this date.

Sincerely,



JOSEPH F. FISHER

cc: A. Raubeson, Acting Director
Portland Model Cities

ALBINA YOUTH OPPORTUNITY SCHOOL

Minutes of Meeting
of
Board of Directors
Held December 12, 1972

The regular meeting of the Board of Directors of Albina Youth Opportunity School was held on Wednesday, December 12, 1972, at 3:30 p.m., on the school premises at 3710 North Mississippi Avenue.

There were present the following directors:

Dan Fiser
Jack Mills
Bob Nelson
Jesse Varner

Absent were the following directors:

Jim Damis
Opal Strong
Angelo Lampus
Paul Dixon
Mrs. J. Bryson
Harold Hutchinson
Edgar Mitchell

Present were the following staff members:

Rance Spruill
Charles Leech

Old Business:

Jack Mills, acting Chairman, made the motion that A.Y.O.S. be involved in the L.E.A.A. program. The motion was second by Don Fiser, the motion passed.

Don Fiser also commented that each Board Member be sent a copy of the L.E.A.A. proposal.

It was discussed that A.Y.O.S. restrict its involvement to education and job development.

Jack Mills made the motion that the amount of \$170.50 be paid as reimbursement to Model Cities upon their request. The motion was second and passed.

Jack Mills also made the motion that the Amortizing agreement between A.Y.O.S., Joe Fisher, owner, and the City of Portland be approved. The motion was second and passed.

New Business:

Election of new officers.

Discussion of board members attendance to regular board meetings.

New Business (continued).

Discussion of the L.E.A.A. proposal.

Establishment of a new, regular board meeting date.

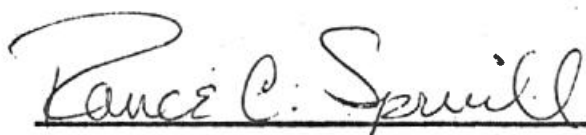
A.Y.O.S. direction - private or public???

Jack Mills made the motion that the meeting be adjourned.

The motion was second and passed. The meeting adjourned at 4:15 p.m.

The next regular board meeting will be held January 16, 1973,
at the Albina Youth Opportunity School, 3710 North Mississippi, at
3:30 p.m.

Respectfully submitted,


Rance C. Spruill, Acting Secretary

RCS:kaf

March 20, 1974

Paul Wm. Dixon
Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, OR 97227

Dear Mr. Dixon:

I am sure that by now you have received the audit report prepared by the auditing firm of Andrew Branch & Co., P. S. on the Albina Youth Opportunity School, 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
Director
MODEL CITIES AGENCY

AJ:cc

cc: Administration
Evaluation
K. Hammon
B. Jones
R. Spruill
Official Files

THE CITY OF
PORTLAND



OREGON

March 18, 1974

Jamison

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 *KA*
SUBJECT: ALBINA YOUTH OPPORTUNITY SCHOOL AUDIT REPORT
FOR PERIOD 6/16/72 THROUGH 6/15/73

The more serious findings in the above audit are:

1. Finding no. 5, page 19, wherein the City has not identified equipment purchased with HUD funds.
2. Finding no. 10(b), page 21, (see also page 5) wherein the auditor has determined that the City has overpaid the contractor \$5,670 and recommends withholding this amount from future reimbursement requests.

10
CC: Al Jamieson - Model Cities

copy - Admin

RECEIVED

MAR 20 1974

MODEL CITIES

ck N
p/a #
v/o. m. agw m
and m
Comp Doc
attention schedule

N 405

12

Branch

~~Fixing~~ number 1 - Cash Disbursements

- list on columnar sheet check samples taken with a check to indicate present of "authorized representative annotation" - "present of required approvals on vouchers" - "invoices verified, pr. extent, add est" "p/a number" also of endorsement of p/r, ^{to endorsed}
- check for file of pd ^{copy} vouchers in alphabetical order

#2 Payroll

- Question Director or p/r officer if payroll is check regular intervals against personnel records
- Question if p/r is distributed ^{occasionally} by employee having no relation to payroll process

#3 Salary Advances

- No further consideration

#4 Nonexpendable Supplies

- check inventory records

~~X~~ Bank reconciliation

#6 Salary Advances

Check status of collection of

B McCrany	20.65
I. Ross	100.00
R Turner	36.50

AYOS ✓

Branch

#7 Working Capital Adv

Check status of \$50 receivable from United Airline

#8 Federal Income Taxes withheld payable
Have the 24.18 overpayment explained

50.08 Audited Balance

70.37 Refund

#9 Tri-Mut Tax

Status of \$624.32 owing from Tri Mut

58.85 interest

#10 Questionable Expense

MC opinion \$90.00 Christmas Party

145.85 Cost of catering at open house

#11 Over budget expense

MC opinion

#12 Long Distance telephone calls
check if response is in effect

#13 Contract Services

& co late response

A 405

3

Branch

14 unbudgeted Expense
- Need MC opinion

15 Insurance Expense
accepted as allowable cost

16 Other
Check MC disposition of overpayment of
6,425.92

Note 4 A/c Receivable

① Rance Spruill - Travel Adv. reported \$58.00

Travel made 6/6/72

Port of fund refunded by Rance

Deposited bank 7-30-73

Recorded JE 8-1-74 32.57

Remainder owing set up as

Employee Salary Advance 8-16-74 24.18

Travel Adv. Owing. 56.75

② United Airline - Unused ticket

Original \$59 deposit dated 8-25-72

JE 9-17-72

was advance made by Madal Citrus and
not a redeposit of ticket money - that
money still owed by Rance

JE 12-21-74 set-up salary advance
to Rance of 50.00

Deduction for Rances various salary adv
have started as of 10/31/73

③ Bowen - Duncan overbill in March 1972

JE 12-22-74 reverses a/c payable status

Determined to be valid charge per

Ron Duncans reconciliation done 12-17-74
(file 450-123)

④

Tri-Met taxes

Check received 12-27-74 in amount of 678.17

JE 12-19-74 describes payment as:

principal (amount owing from Tri-Met) 624.52

Interest 53.85

Total

678.17

⑤

Prudential Insurance

JE 11-06-74 records refund of 22.10

amt Received & Deposited 11/7/74

Albina Youth Opportunity School

Cash Disbursement Check list

January 27 1975

172

COLUMN WRITE

1	2	3	4	5	6	7	8	9	10	11	12	13
Check Number	P/O Number if applicable	P/O agree w/ invoice	Formal Approval of INVOICE	Completeness of Documentation	Extension Verified	Payee on check agree w/ endorsement						
1	1716	4101	-	✓	✓	✓						
2	17	7917		✓	✓	✓						
3	18	✓		✓	✓	✓						
4	19	✓		✓	✓	✓						
5	1720	✓		✓	✓	✓						
6	21	3102		✓	✓	✓						
7	22	5105		✓	✓	✓						
8	automatic pymt	23	5106	✓	✓	✓						
9		24	5517	✓	✓	✓						
10		25	✓	✓	✓	✓						
11		26	✓	✓	✓	✓						
12		27	8000	✓	✓	✓						
13		28	3101	✓	✓	✓						
14	Voided	29	✓	✓	✓	✓						
15		1730	4103	✓	✓	✓						
16		31	2107	✓	✓	✓						
17		32	✓	✓	✓	✓						
18		33	✓	✓	✓	✓						
19		34	1140	✓	✓	✓						
20	automatic pymt	35	5101	✓	✓	✓						
21	✓	36	5106	✓	✓	✓						
22		37	2101	✓	✓	✓						
23		38	7911	✓	✓	✓						
24		39	✓	✓	✓	✓						
25		1740	5105	✓	✓	✓						
26		41	6011	✓	✓	✓						
27		42	4101	✓	✓	✓						
28		43	7912	✓	✓	✓						
29		44	5511	✓	✓	✓						
30		45	4102	✓	✓	✓						
31		46	3102	✓	✓	✓						
32		47	7111	✓	✓	✓						
33		48	7917	✓	✓	✓						
34		49	7917	✓	✓	✓						
35		17750	7917	✓	✓	✓						
36		51	7917	✓	✓	✓						
37		52	7917	✓	✓	✓						
38		53	4102	✓	✓	✓						
39		54	4101	✓	✓	✓						
40		55	4102	✓	✓	✓						
		56	5517	✓	✓	✓						

Albina Youth Opportunity School
Cash Disbursement Check list
January 27 1975

242

COLUMN WRITE

	1	2	3	4	5	6	7	8	9	10	11	12	13
	check Number	P/O Number if applicable	P/O agree w/ invoice	Formal approval of invoice	Completeness of Doc	Extention Verified	Pay mch agree w/ endorsee						
1	1759	6011		✓	✓		✓						
2	58	✓		✓	✓		✓						
3	59	✓		✓	✓		✓						
4	1260	4101		✓	✓		✓						
5	61	2107		✓	✓		✓						
6	62	✓		✓	✓		✓						
7	63	✓		✓	✓		✓						
8	64	✓		✓	✓		✓						
9	65	1140		✓	✓		✓						
10	66	4102		✓	✓		✓						
11	67	3102		✓	✓		✓						
12	68	2107		✓	✓		✓						
13	69	5512		✓	✓		✓						
14	12770	✓		✓	✓		✓						
15	71	4103		✓	✓		✓						
16	72	—		✓	✓		✓						
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													



ALBINA YOUTH OPPORTUNITY SCHOOLS, INC.

3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813

*Inventory will be done every 90 days
Commencing Sept. 1, 1974.*

INVENTORY

BOOKSHELVES

- 2 - Wooden Bookshelves - untaged - AYOS
- 3 - Wooden Bookshelves - #75899, #75900, 1 untaged, AYOS
- BookRack - Orange - AYOS
- Bookstand #74882 - AYOS
- 7 - Metal Bookshelves - #74908, #74883, #74884, #74881, #74885, #75079, #75074, MCA

CHAIRS

Chairs - assorted Colors.

- 1. 75044 2. 75027 3. 74985 4. 75004 5. 74973 6. 75053 7. 74986 8. 74980 9. 74999
- 10. 75062 11. 75052 12. 75022 13. 75031 14. 74975 15. 75054 16. 75012 17. 75020
- 18. 75025 19. 74993 20. 75033 21. 75017 22. 75046 23. 74982 24. 74983 25. 74994
- 26. 75006 27. 75000 28. 75068 29. 75026 30. 74987 31. 74976 32. 75045 33. 75010
- 34. 75043 35. 75050 36. 74974 37. 75034 38. 74990 39. 75061 40. 75021 41. 74996
- 42. 74981 43. 75037 44. 74978 45. 75011 46. 75066 47. 75060 48. 75016 49. 75067
- 50. 75057 51. 75029 52. 75047 53. 75055 54. 74979 55. 75069 56. 75003 57. 74977
- 58. 75015 59. 75048 60. 74992 61. 74997 62. 75035 63. 75056 64. 74989 65. 75030
- 66. 75038 67. 75023 68. 75018 69. 75049 70. 75065 71. 75072 72. 75036 73. 75070
- 74. 75058 75. 75039 76. 75063 77. 74991 78. 75001 79. 75042 80. 74984 81. 75059
- 82. 75019 83. 75024 84. 74998 85. No # 86. 75064 87. 75028 88. 75009 89. 75007
- 90. 75005 91. 74995 92. 75002 93. 75014 94. 75041 95. 75040 96. 75071 97. 75008
- 98. 75013 99. 75051 100. 74988 - MCA

74973

- 1 - Green Swivel Chair - untaged - MCA
- 1 - Black Swivel Chair - untaged - MCA
- 2 - Gold Swivel Chairs - #74864, #75089 - MCA
- 1 - Black Swivel Chair - #749003 - MCA
- 1 - High Back Black Executive Chair - untaged - MCA
- 2 - Black Chairs - untaged - MCA
- 1 - Green Chair - untaged - MCA
- 10 Folding Chairs, untaged, Bruce Thomas, MCA
- 2 - Green Secretarial Chairs #75088, 1 untaged, MCA
- Folding Chairs - #74943, 74946, 74945, 74948, 74947, 74944, 74941, 74949, 74950, 74942 - MCA (10)
- 2 - Metal framed Green chairs - untaged - MCA
- 4 - Wooden chairs, untaged, School District #1
- 1 - Wooden chair - untaged - AYOS

RACKS

- 2 - Coat Racks, untaged - MCA
- 1 - Formica Coat Closet - MCA

PAGE TWO
INVENTORY

TYPEWRITERS

- 1 - Black IBM Electric #75843 - MCA
- 1 - Adler Electric #74877 - MCA
- 2 - Facit Typewriter Manual #74873, #74874 - AYOS
- 2 - Remington Typewriter Manual untaged - AYOS
- 2 - Typewriter Stands #74895, 1 without # - MCA
- 1 - Facit Portable Manual - AYOS

CLOCKS

- 2 - Electric Clocks - MCA
- 1 - Montgomery Time Clock w/bell - MCA

RECORDERS

- 1 - Junior Solid State Tape Recorder - AYOS
- 1 - Hitachi Tape Recorder untaged - MCA
- 1 - Voice of Music Tape Recorder - AYOS
- 1 - Craig Tape Recorder-untaged - MCA

CAMERA'S

- 1 - Anscomatic ST/97 Super 8 Movie Camera - AYOS
- 1 - Polaroid 320 Camera - AYOS
- 1 - Polaroid Square Shooter Camera untaged - MCA

CALCULATOR'S

- 1 - Sharp Hand Calculator SN2038052 - untaged - MCA
- 1 - Sharp AC adaptor SN2127612 - untaged - MCA
- 1 - Remington Rand Adding machine untaged - AYOS

COMPUTER

- 1 - Teletype Computer - Sidereal Corp

SHARPENERS

- 1 - Panasonic Electric Pencil Sharpener untaged - MCA
- 1 - Boston Manual Pencil Sharpener untaged - MCA

PROJECTORS

- 1 - Overhead Projector - School District No. 1
- 1 - 16mm Projector - School District No. 1
- 1 - Bell & Howell Film strip machine - AYOS
- 1 - Slide Projector - School District No. 1
- 2 - Projector Reels - MCA
- 1 - Projector Reel - School District No. 1

HEATERS

- x 2 - Electric Heaters MCA

PAGE THREE
INVENTORY

TEACHER AIDS

- 1 - Radiance Movie Screen - AYOS
- 1 - Da-Lite Movie Screen, Untaged, MCA
- 1 - Viewiex - untaged - MCA
- 1 - Pitney Bowes Postage Meter - Pitney Bowes
- 1 - Record Player Portable- AYOS
- 1 - SeeBurg Juke Box - AYOS
- 1 - Paper Cutter - School District No. #1
- 2 - Computer Skill Pack Center - AYOS
- 1 - Tachomatic 500 Reading Trainer - School Dist. #1

MISCELLANEOUS

- 1 - Kirby Vacuum Cleaner - AYOS
- 1 - Electric Coffee Pot - 2 gal. - AYOS
- 1 - 3 gal. mop bucket w/ringer - untaged - MCA
- 6 - Large waste baskets - MCA
- 1 - Waste Paper Holder - #75081 - MCA

ACCESSORIES

- 1 - Globe - AYOS
- 1 - Blue Green Carpet, Aprx, 6 x 10 - AYOS

FIRE EQUIPMENT

- 2 - General Fire Extinguinshers - MCA *total 37.90 School Dist #1 under contract*

XEROX & DUPLICATING EQUIPMENT

- 1 - Xerox 660-1 - Xerox Corp.
- 1 - Heyer Duplicating Machine - untaged - MCA *125-74679*
- 1 - Duplicating machine (not working) untaged - MCA
- 1 - A.B. Dick 525 Mimeograph Machine #74878 - MCA

COUCH & CHAIR SETS

- 1 - Two Seat - Maroon - #74862 - MCA
- 1 - Two Seat - Green - #74858 - MCA
- 2 - Three Seat Gold #74854, #74852 - MCA
- 1 - Three Seat - Green #74853 - MCA
- 1 - Three Seater Red #74861 - MCA
- Chairs-
- Maroon - #74863 - MCA (1)
- 3 - Green #74855, 74856, #75091- MCA
- 1 - Gold, #74857, MCA
- 1 - Turq. Bean Bag Chair - AYOS

POP MACHINE - PEPSI

DESKS & DESK SUPPLIES

PAGE FOUR
(Cont.)

DESKS & DESK SUPPLIES

- 1 - Light Brown Wood Desk - untaged - School Dist. #1
- 2 - Wooden Desk - untaged - School Dist. #1
- 3 - Small steel desk - untaged - School Dist. #1
- 2 - Formica Covered Desk - Brown - Bruce Thomas - MCA - untaged
- 1 - Metal desk - untaged - MCA
- 1 - 5dwr. Wood Top Desk, #75073 - MCA
- 1 - Secretarial Desk - #75093 - MCA
- 1 - White Desk/w /orange drawers - MCA
- 1 - Executive Desk - Walnut Finish - untaged - MCA
- 1 - Gold & Black Desk w/wood top - untaged - MCA
- 11 - 2 Tier Trays - untaged - MCA
- 5 - Desk Organizers - untaged - MCA

FILING CABINETS

- 5 - Grey Filing Cabinets, #75897, 75898, 74951, 74952, 74901, MCA
- 1 - Brown Cabinet - #74902 - MCA
- Reading Cabinet - #74893 - AYOS
- 2 - 5 dwr. filing cabinet #74898, 76178 - AYOS
- 1 - Storage Cabinet #74861 - MCA
- 1 - 5 dwr. Brownish Cabinet - untaged - MCA
- 2 - 33 dwr. Filing Cabinet untaged - MCA
- 1 - 4dwr. Filing Cabinet #75896 - MCA
- 2 - 2 Dwr. Filing Cabinet #74891, 74897- MCA
- 1 - 3 dwr. Filing Cabinet #74899 - MCA
- 1 - 4 dwr. Filing Cabinet - untaged- Bruce Thomas - MCA

POTTERS EQUIPMENT

- 1 - Potters Kilm - untaged - AYOS
- 1 - Potters Wheel - untaged - AYOS

PICTURES

- 1 - Black Framed Picture - untaged - MCA
- 2 - Green Framed Pictures - untaged - MCA
- 1 - Brown Framed Picture - untaged - MCA
- 2 - Red Framed Picture - untaged - MCA

CHALKBOARDS

- 3 - Portable Chalk Boards - AYOS
- 7 - Metal Framed Chalk Boards #74888, 74890, 74889, 74886, 74887,
(Two Untaged) MCA
- 9 - Room Dividers - untaged - MCA

POOL EQUIPMENT

- 3 - Pool Tables - Delta - untaged - MCA
- 16 - Pool Sticks - MCA
- 2 - Pool Racks - MCA
- 2 - Ball Racks - MCA
- 3 - Sets Pool Balls - MCA
- 3 - Pool Table Brushes - MCA

PAGE FIVE
(Cont.)

TABLES

- 75094 ✓
- 5 - Folding Tables, #75077, 75083, 75078, 75082, 75075 - MCA
 - 6 - End Tables, #75095, 74910, 74860, 74853, one untagged, 75094 - MCA
 - 6 - Brown Formica Tables, #74867, 74865, 74870, 74869, 74866 - MCA, #74868
 - 1 - Wooden Table untagged - AYOS
 - 4 - Green Formica Tables, #75074, 75085, 75076, 75075, - MCA
 - 4 - Round Brown Formica Top Tables, #74904, 74905, 74906, 74907 - MCA
 - 2 - Brown Formica Coffee Tables, # 75080, 76149 - MCA
 - 2 - Two Stations Reading Lab Desk Brown Formica - MCA
 - 1 - Four Stations Reading Lab Desk Brown Formica - MCA
 - 1 - Six Stations Reading Lab Desk Brown Formica - MCA
 - 3 - Card Tables (Wooden) Bruce Thomas - MCA
 - 1 - Folding Table - Bruce Thomas - MCA
 - 1 - Large Wooden Table - AYOS
 - 3 - White Folding Tables, #75078, 75079, 76152 - MCA
 - 2 - Small Formica Top Tables, #75083, 75082 - MCA

AUDIO EQUIPMENT - READING LAB

- 5 - Controlled Readers, Sn. # 134643, 134582, 03089, 134507, 134658 - MCA
- 1 - Audio-X Mark 3 - Sn. # 05603 - MCA
- 1 - Gaf Panaview - untagged - MCA
- 2 - Portable Move Screen - untagged - MCA 8640 cm
- 12 - Pair Head Phones - untagged - MCA 83.40 hr
- 13 - Sets reading cassette tapes - untagged - MCA
- 36 - Sets Word Recognition Sets - untagged - MCA
- 18 - Sets Film Strips - untagged - MCA

#7



ALBINA YOUTH OPPORTUNITY SCHOOLS, INC.

3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813

October 8, 1974

Mr. Al Jamison
Director Model Cities Agency
5329 N.E. Union
Portland, Oregon 97211

Dear Mr. Jamison:

Time did not permit a more thorough response to the audit.

Please overlook any errors and if you need additional information
please contact me.

Sincerely yours,

Rance C. Spruill
Director

RCS:slm

P.S.

Attachment V concerning the Amortizing Agreement
will be forth coming as sson as the property owner
can be located.



ALBINA YOUTH OPPORTUNITY SCHOOLS, INC.

**3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813**

October 8, 1974

Mr. Al Jamison
Director Model Cities Agency
5329 N.E. Union
Portland, Oregon 97211

Dear Mr. Jamison:

Pursuant to the recent audit review conducted in your office the following are responses to that report.

- | | | | | |
|----|----------------|----------|----------------------|---------|
| 1. | Check No. 1299 | 12-17-73 | Grand Central Bowl | |
| | | | 103 Lines of Bowling | \$52.00 |

This activity was a scheduled part of the curriculum offered by this agency. As always this program has utilized all Fridays during the school year as a day of constructive recreation for staff and students. The majority of our student body do not utilize facilities within their community. We feel our program familiarizes our students to alternate social environment as do the local school District.

refer to Model Cities proposal	4	Activity	5.6
" " " " " "	5	Activity	5.6

- | | | | |
|----|----------------|----------|------------------------------------------|
| 2. | Check No. 1300 | 12-18-73 | Rance Spruill
Christmas Party \$90.00 |
|----|----------------|----------|------------------------------------------|

This activity was a scheduled activity for staff and students during the Christmas season. The staff felt the students were deserving of a party and I cannot over emphasize the importance of our students relating will to their school environment and hopefully upon their return to public school, participate to a greater extent in the educational process.

refer to Model Cities proposal function 5 Activity 5.6

PAGE TWO (CONT)

3. Check No. 1429 3-1-74 Lloyd Corporation
Ice Skating Party \$13.00

This event was particularly educational to our students, because many had never attempted to ice skate. This activity was scheduled on the basis of lack of knowledge of the event, and most of our students needed the experience of learning to relate to other people without conflict or demonstrating unacceptable behavior.

refer to Model Cities proposal function 5 Activity 5.6

4. Check No. 1435 3-18-74 Wesley C. Austin
Bowling & Pool Fees \$35.00

This activity was prescheduled as a Friday activity at the Interstate Bowl and due to the non availability of funds, Wesley C. Austin paid all cost and was reimbursed from receipts presented to the Director. The main purpose of these activities were the staff discovered that none of the youth knew the process of score keeping. And it proved to be quite educational to most after the Math teacher explained the scoring process during the activities. The Bowling lanes were over crowded and some students preferred pool shooting. The reason for introducing our students to events like bowling are we find it difficult to get our youth involved in other types of functions besides dances and parties within their community.

refer to Model Cities proposal function 5 Activity 5.6
Fourth Action Year Objectives. No.7

Provide Increased recreational and cultural activities for enrollees.

5. Check No. 1467 4-18-74 Cinema 5 Theatre
Movie tickets \$58.00

This activity was requested by the Educational department. Students were as part of related studies in Black History were applying their theories as to ways black people relate to other blacks, in a competitive society especially by illegal means. One of the real problems facing our youth is the hero attitude, many youths give those that make their living, by illegal means, pimping, selling narcotics, etc. This film "The Mack" clearly demonstrates some of the going-on and hopefully with strong explanation reverse their negative thinking of other avenues that they can take, and survive without reverting to the street.

refer to Model Cities proposal function 5 Activity 5.5

6. Check No. 1471 4-22-74 Templeton Fund
Food \$146

It has always been extremely difficult to successfully get parents actively involved in the educational process addressing the needs of their youth. The food was used as a special motivational technique for the parents to come to the scheduled open-house. The open-house was a evening of special activities planned by the staff and students, included was students performing singing, dancing routines, poetry reading and most important were the conferences between staff and parents.

refer to Model Cities proposal Project Description No. 7 Citizen Participation

- | | | | | |
|----|----------------|---------|--------------------|---------------|
| 7. | Check No. 1350 | 1-30-73 | Rance Spruill | (20 Adults) |
| | | | Field Trip \$70.00 | (20 Students) |

This activity was initiated by the Director in a memo requesting from the Educational Department, the names of twenty students they felt demonstrated personal motivation and high standards of conduct in obtaining their educational goals. The activity was taken to the Oyster bar restaurant where students and staff had lunch. This program encourages high standards for its students and this activity was well deserving.

refer to Model Cities proposal function 5 Activity 5.5

- | | | | |
|----|----------------|---------|-----------------------------------------|
| 8. | Check No. 1570 | 6-25-74 | Templeton Fund
Camping Trip \$234.00 |
|----|----------------|---------|-----------------------------------------|

This camping trip was prescheduled as part of the educational studies conducted by this program in science. Only a selected group of students participated because of cost and the limited number enrolled in the science class. The duration of the trip was (3) three days from Portland along the coast highway to the Oregon Coast. In trip, numerous stops were to be made for experimental purposes. The trip was more productive than anticipated due to the enthusiasm of the students involved. For some students it had been their (1) first experience of this nature. I cannot put enough emphasis on alternate ways of life.

refer to Model Cities proposal function 5 Activity 5.5

FINES AND PENALTIES

9. Check No. 1462 4-4-74 IRS Late \$60.00
Check No. 1525 5-21-74 IRS Late \$113.00
Check No. 1236/1316/22 District Court Parking Ticket \$12.00

Accept Audit finding

FLOWERS

Check No. 1320	1-7-74	Clarence Walker Flowers \$13.00
Check No. 1363	2-5-74	Tommy Luke Flowers \$30.00
Check No. 1506	5-9-74	Tommy Luke Flowers \$20.00

Accept Audit Finding

10. Questioned Costs Student Clothing

Purchasing of clothing for disadvantaged youth that attend our educational program has been a needed service to this community and it's young people. The following are break-down on item purchased and for whom. Although our budget does not reflect the exact wording "student clothing", this exact phrase was deleted by Model Cities because the term School fees and expenses (category 79) was meant to be a flexible category.

Check No. 1408	2-25-74	Templeton Fund	
		Student Clothing	\$35.00

The clothing purchase here were for a student from a low income family by federal income standards. These items were pruchased per our budget. All purchases were documented by cash receipts:
Following is a list of amounts with Signatures of the receivers.

5 - Pants - \$6.00	\$30.00
1 - Shirt - \$5.00	5.00
	<u>\$35.00</u>

Student Dyane Lewis

Director

11. Check No. 1520 5-20-74 Templeton Fund
Student Clothing \$200.00

Purchases were made for (4) four A.Y.O.S. female students. All (4) four girls were from extreme hardship families and because of their inadequate clothing, they were entitled to this service. A primary function is to assist student to remain in school by all means possible. All purchases were documented by cash receipts: Following is a list of amounts with signatures of the receivers.

9 - Blouses -	\$2.87	\$25.83
15 - Pants -	\$4.98	74.70
Lingerie		19.81
5 - 2 piece suits	15.98	79.90
		<u>\$200.00</u>

Student Signature Denise Peterson

Regina Harper
Shirley Jones
Dana Lee Ross

Director Signature Ralph Spurr

12. Check No. 1526 5-21-74 Templeton Fund
Student Clothing \$47.00

The student clothing purchase in this case was due to a under privileged home situation, which qualified them as recipients of this program services per our budget category (79). (Mis. Expense). All purchases were documented by cash receipts: the following is a list of amounts with signatures of the receivers.

1 - shoes -	\$15.00	\$15.00
1 - shirt -	8.00	8.00
1 - pants -	9.00	9.00
1 - jacket	15.00	15.00
		<u>\$47.00</u>

Student Signature Michael Phillips

Marcos M. M. M. M. M.

Director Signature Ralph Spurr

PAGE SIX (CONT)

13. Check No. 1567 6-25-74 Templeton Fund
Student Clothing \$214.00

The items purchased were for youth attending this educational program that were under privileged by Federal standards. Our budget makes allowance for deliverance of this needed service to our students. We as a educational program function to keep our students in the school environment and the items purchased were to eliminate a obstacle for not participating. All purchases were documented by cash receipts: the following is a list of amounts with signatures of the receivers.

20 - shirts - \$3.99	\$79.80
20 - pants - \$5.76	\$86.40
2 - jackets \$9.87	\$19.90
20 - socks - \$1.39	\$27.80
	<u>\$214.00</u>

Student Signature Linda Huff
Shelia Harper
Robert Butler
Jerome Akles
Director Signature Ralph Spruill

14. Check No. 1185 9-26-74 E.C. Ogboubiri
Workshops \$800.00

As the communication indicate Dr. Ogboubiri was contracted by the Board of Directors to conduct (1) one fact finding on internal controls and followed by a series of (4) four workshops. (2) two Board of Directors (2) two staff and to be concluded by making recommendations to the Board of Directors on changes in operation procedure and policies. The Program was suffering from internal problems and it was best in that interest to have a outside consultant evaluate the entire program. Nero industries was contacted as possibility for such a evaluation and their cost far exceeded Dr. Ogboubiri, approximately \$200.00 + plus a day. In retranspect Dr. Ogboubiri after his fact finding made his written recommendation to the Board of Directors. His findings were accepted and monies allocated. Dr. Ogboubiri is qualified to conduct such an investigation, as a system analysist can evaluate any operations systems, also Dr. Ogboubiri has worked in the Education field many years as a teacher and scholar.

(See attachments) All communications, Board Minutes, Statements.

PAGE SEVEN (CONT)

15. Check No. 1540 6-10-74 E.C. Ogboubiri
Advance Payment \$1,900.00

Dr. E.C. Ogboubiri was contracted to conduct staff training for the development of 1974-75 curriculum based upon the new Graduation requirement by the State Board of Education. In the course of the training Dr. Ogboubiri was to conduct (10) ten, (3) three hour workshops on curriculum development. At the cost of \$1,900.00 commensurate 6-10-74 - 6-30-74.

(see attachments No. I)

16. Check No. 1385 2-11-74 Robert Jarvill
Curriculum Planning \$114.00
- Check No. 1403 2-22-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1433 3-13-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1475 4-22-74 Robert Jarvill
Curriculum Planning \$144.00
- Check No. 1490 4-29-74 Robert Jarvill
Curriculum Planning \$144.00

All the above charges were directed toward conferring with A.Y.O.S. Staff as to ideas for developing the new competency based curriculum. Dr. Jarvill's charges include mileage, Woodburn to Portland and return as needed. Also all research, typing of the new 126 page curriculum, fund's were allocated by the Board of Directors not to exceed \$690.00.

(see attachments No. II)

17. Check No. 1542 6-10-74 Robert Jarvill
Curriculum Planning \$900.00

Dr. Jarvill original purpose was to assist A.Y.O.S. in securing certification of program curriculum with the State Board of Education. He consequentially developed our 126 page Competency Based Curriculum and submitted it to the Board of Education. In conjunction to working with us on curriculum, Dr. Jarvill was to assist in fund raising after submission of all document to the State Board of Education, from April 1, 1974 - June 30, 1974. Dr. Jarvill worked on the certification application since the process is quite time consuming and as of today we have not heard as to what the decision will be. Commeserate June 30, 1974 Dr. Jarvill started our fund raising campaign. The actual break-down in cost are as follow.

PAGE EIGHT (CONT)

17.

April 1, 1974 - June 30, 1974	Curriculum Planning	\$450.00
June 30, 1974 - October 30, 1974	Public Relation fund Raising.	\$450.00

(See attachment No. II)

18. Check No. 1541 6-10-74 Phyllis Benton
Consultant Services \$750.00

Miss Benton, M.S.W., was contracted by the Director to do a follow-up on prior A.Y.O.S. students as to their where about, employment, education, contact with the justice system. Besides having to personally visit to 132 homes and review "files" located at J.D.H. Miss Benton compiled the information in a report that presented urgent facts to our program. This information was utilized in a written report on the comparison of A.Y.O.S. costs vs cost of other similar programs and most important was the information of the impact A.Y.O.S. was having on the community in diverting youth from the Justice system.

(See attached report, and follow-up stat No. III)
This information has been requested by the M.C.A. and School District No. 1.

19. Excessive Telephone Costs.

Effective 10-1-74 all personnel with a telephone on their desk were issued a telephone lock. These locks are to be utilized at any time they were away from their desk or off the site. Consequences for non compliance.

1. First - Verball Warning
2. Second- Written Warning
3. Third - Phone will be removed.

All staff were reminded that all long distance calls are to be verified by the (Administrative Assistant) (Secretary) before, and students are allowed to use telephones only in the presence of a staff person.
(Consequences for non compliance

1. Can be grounds for dismissal.

20. Janitorial Services

Shirley M. Vidal contract was only intended as a 3rd party contract. Although the contract may read custodian, we did distinguish the intricate difference between the (2) two custodian or janitor. Miss Vidal placed her bid as (3) three other firms, and I chose hers due to personal knowledge of her work, along with she committed herself to doing what was requested in cleaning the buildings, which none of the other firms were willing too. Even though they submitted lower bids their charges would have surpassed her with additonal charges for stripping, and finishing the floor (2) twice yearly along with daily mopping and waxing. We would accept any criteria for 3rd party contracts or bids, but we do not believe that pursuant to this criteria this agency should be penalized for lack of information. Attachment V

21. Lease Hold Improvements

See Attachment IV

22. Check No. 1379 2-6-74 Urban Development Corporation
\$2,113.00

The original remodeling by this Company was in October - December 1971 prior to this program moving on this site. The reason for a outstanding payment in 2-6-74 was they failed to complete the project or comply to guarenteed work and consequentially the Director refused to make the final payment. This matter was resolved 2-6-74 for \$2,113.00.

Included in the remaining \$832, \$250 was reimbursed to this program by Urban Development that we would contract with other sources for completion of project.

Check No. 1426	3-11-74	Casebeer Construction, Inc.	\$191.00
Check No. 1576	6-28-74	Architectural Products, Inc.	523.00
Check No. 1577	6-28-74	Wlat Brook Construction, Co.	120.00
			<u>832.00</u>
See Attachment V.			- 250.00
		Total	<u>572.00</u>

This amount would represent the remaining sum effecting the amortization to the lease.

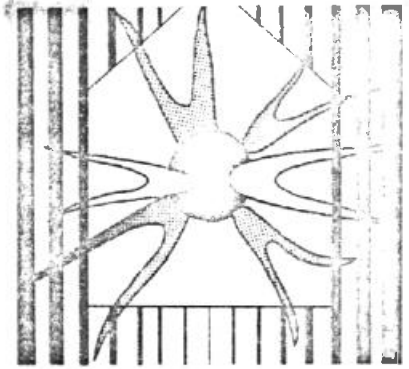
PREPARED BY RANCE C. SPRUILL

Rance C. Spruill

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
 Portland, Oregon 97227
 Telephone (503) 288-5813

Rance C. Spruill, Director
 Charles Leech, Assistant Director
 Leon Johnson, Counseling Coordinator
 Dan Robinson, School District Coordinator



JANUARY 2, 1975

MR° ALONZO JAMISON, JR° , DIRECTOR
 MODEL CITIES AGENCY
 5329 N° E° UNION AVENUE
 PORTLAND, OREGON 97211

RECEIVED
 JAN 03 1975

Dear Mr. Jamison:

In reply to your letter of December 17, 1974, we are submitting for your approval our answers to the 4th Action Year Audit Findings and Recommendations.

PART 1

FINDING NUMBER 1 - CASH DISBURSEMENTS

- (a) 1. All payments made by the agency are formally approved by the Signature of either the Director or the Assistant Director with the following exceptions:
1. Services performed or privileges extended for which payments are regulated by contracts, i.e., building lease and janitorial service.
 2. Accounting Services are billed with an attached check. The necessity for formal approval is felt to be satisfied by the return of the check with the proper endorsements.
 3. While all supporting documents are approved, approval has been affixed to several documents which were returned to the agency for mailing to the payee.
2. Every reasonable effort is made to acquire the supporting documentation, which the accountant deems proper, prior to disbursement.
 3. There is every evidence to indicate that invoices have been verified as to prices, extensions, additions, receipt of items, etc., where appropriate.
 4. An alphabetical Vendor File is not kept, the agency feeling that such a file would serve no useful purpose. Neither the accounting, auditing or purchasing procedures originate from Vendors invoices. However to satisfy this finding and recommendation, an Alphabetical Vendor File was established 7-1-74.

SUMMARY FINDING NUMBER 1 (a) :

A REAL EDUCATIONAL ALTERNATIVE

We feel that the present system of Cash Disbursements is applied on a consistent basis. What few exceptions were identified by the auditors did not warrant an audit finding.

- (b) A system of prenumber requisition forms was instituted by the agency November 15, 1973 with all the features of a purchase order system. The filing of requisition forms with paid invoices is not felt to be applicable.

FINDING NUMBER 2 - PAYROLL

RECEIVED
JAN 03 1975

- (a) and (b) Implemented December 1, 1973

FINDING NUMBER 3 - SALARY ADVANCES

Salary Advances or short term loans are not made to employees unless bona-fide emergency situations are evident. Albina Youth Opportunity School reserves the right and assumes the responsibility for both the determination of, and the accountability for, Salary Advances.

FINDING NUMBER 4 - NON EXPENDABLE SUPPLIES

A physical inventory of non-expendable supplies was not taken at the close of the 4th Action Year because there were no purchases of non-expendable supplies in the 4th Action Year.

FINDING NUMBER 5 - BANK RECONCILIATIONS

Accepted and implemented July 1, 1974.

PART 11

FINDING NUMBER 6 - SALARY ADVANCES

Albina Youth Opportunity School is attempting to collect these advances. If these Salary Advances have not been collected by March 31, 1975, the balances will be posted as a receivable to the Project who will assume responsibility for their resolution.

FINDING NUMBER 7 - WORKING CAPITAL ADVANCES

ACCEPTED:

The \$50.00 has been posted to salary advances, and on or before March 31, 1975, this amount will be withheld from the Salary of Rance C. Spruill by the Project's Accountant.

FINDING NUMBER 8 - FEDERAL INCOME TAXES WITHHELD PAYABLE

We are enclosing our letter to the Internal Revenue Service where in we have requested a refund of \$20.25. This amount and not \$24.18 represents the overpayment:

AUDITED BALANCE FEDERAL WITHHOLDING	50.08
REQUESTED REFUND	- 20.25
SUB TOTAL	- 70.33
UNIDENTIFIED REFUND	70.37
IMMATERIAL DIFFERENCE	.04

FINDING NUMBER 9- TRI-MET TAXES

The Department of Revenue has refunded this amount which was deposited to the Project's Account on December 27, 1974. In addition \$53.85 in interest was paid and applied to the Project's Equity by the Accountants. This interest represents an offset to interest paid by the Project for which expenses have been reduced by prior year audits.

FINDING NUMBER 10 - QUESTIONABLE COSTS

We are enclosing copies of our response to the H^oU^oD^o Auditor's who also questioned these costs.

FINDING NUMBER 11 - OVER BUDGET EXPENSES

A contract change was requested and approved (see enclosure) June 27, 1974 for an addition of \$1,500.00 to category 71. This \$1,500.00 was an estimate of costs to overhaul a Dodge Van, while the actual costs were \$ 1,605.97. We request that Model Cities concur with the treatment accorded this additional expense by the Auditors.

FINDING NUMBER 12 - LONG DISTANCE TELEPHONE CALLS

Please find enclosed our response to the H^oU^oD^o Auditors who also questioned these expenses.

FINDING NUMBER 13 - CONTRACT SERVICES

Please refer to enclosures containing our reply to H^oU^oD^o Auditors

FINDING NUMBER 14 - UNBUDGETED EXPENSES

ACCEPTED:

FINDING NUMBER 15 - INSURANCE EXPENSES

RECEIVED
JAN 03 1975

FINDING NUMBER 15 - INSURANCE EXPENSES

Accepted: Copies of Policies were submitted to H° U° D° Auditors but not returned.
We are submitting copies to you for your review and files.

FINDING NUMBER 16 - OTHERS

ACCEPTED :

RECEIVED
JAN 03 1975



ALBINA YOUTH OPPORTUNITY SCHOOLS, INC.

3710 N. Mississippi
Portland, Oregon 97227
Phone 288-5813

April 5, 1974

Mr. Al Jamison, Jr. Director
MODEL CITIES AGENCY
5329 N. E. Union Avenue
Portland, Oregon

Dear Mr. Jamison:

Following is our reply to Audit Findings referred to in your letter of March 18, 1974:

PART I, PAGE 16

AUDIT FINDINGS THAT EXISTED DURING PRIOR EXAMINATIONS THAT HAVE NOT BEEN FULLY IMPLEMENTED TO DATE

FINDINGS AND RECOMMENDATIONS NUMBER 1

- a. (1) Implemented November 15, 1973.
- (2) Implemented November 15, 1973.
- (3) Implemented March 15, 1974.
- (4) Implemented March 15, 1974.
- (5) Implemented June 16, 1973.
- (6) Implemented June 16, 1973.
- b. (1) through (5) - Implemented November 15, 1973.

FINDINGS AND RECOMMENDATIONS NUMBER 2

- a. & b. Implemented December 1, 1973.

FINDINGS AND RECOMMENDATIONS NUMBER 3 - PAYROLL TAXES

- a. Refund was received December 13, 1973 and deposited to the Project's account. See Exhibits A from accountants files.
- b. Deducted from 4th Quarter 1973 Tax Returns.

RECEIVED

APR 5 1974

MODEL CITIES

Albina Youth Opportun School, 3710 N. Mississippi Ave, Portland, Oregon
Reply to Mr. Jamison's letter of March 18, 1974 - 3rd Action Year Audit Findings
April 5, 1974, Page 2

PART II

**AUDIT FINDINGS DISCOVERED DURING THE CURRENT EXAMINATION PERIOD COVERING
JUNE 16, 1972 THROUGH JUNE 15, 1973 THAT HAVE NOT BEEN PREVIOUSLY INCLUDED
IN PRIOR AUDITS**

FINDING AND RECOMMENDATION NUMBER 4

It is our opinion that account distribution and classification depends primarily on the judgement of the accountant and often accountants disagree on such distribution and classification, therefore we accept this finding and recommending, with the understanding that the project's accountant will conform to recommendation b of this finding.

FINDING AND RECOMMENDATION NUMBER - 5 NONEXPENDABLE SUPPLIES

This exception appeared in a previous Audit. On November 9, 1973 we responded to Mr. Roberts and submitted a copy of our letter of November 5, 1973 to the City Auditor requesting that all equipment be tagged. Copy of that letter attached.

FINDING AND RECOMMENDATION NUMBER 6 - EMPLOYEE ADVANCES

Advances are not made unless the employee has convinced the director that the request is due to a bonafide emergency situation.

FINDING AND RECOMMENDATION NUMBER 7 - LIABILITY INSURANCE.

Public liability insurance is included in the Automobile and Comprehensive Liability Policy. Our policy period is from July 1 through June 30. Copies of 3rd Action renewal and check paying premiums attached.

FINDING AND RECOMMENDATION 8 - TRI MET TAXES

Request for ruling was made. Copy of determination letter from Department of Revenue dated November 29, 1973 attached.

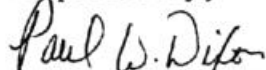
FINDING AND RECOMMENDATION 9 - PAYROLL TAXES.

Overpayment applied to October and November, 1973 payments. Copy of monthly reports attached.

AUDIT FINDINGS AND RECOMMENDATION NUMBER 10 - OTHER

Accepted

Respectfully,



PAUL W. DIXON, Board Chairman
ALBINA YOUTH OPPORTUNITY SCHOOL

cc: R. Spruill
M. Option
A. Bowens
Official Files

RECEIVED
APR 5 1974
MODEL CITIES

STATE ACCIDENT INSURANCE D

LABOR & INDUSTRIES BLDG. . SALEM . ORE. 97310 . 378-3408

December 13, 1973

A

Albina Youth Opportunity School
3710 North Mississippi Avenue
Portland, Oregon 97227

Employer Accounts Section

Policy No. 295976 -55

DISTRICT OFFICES:

ASTORIA
325-7252

BAKER
523-6342

BEAVERTON
644-3118

BEND
382-0322

CORVALLIS
754-1224

EUGENE
686-7652

KLAMATH FALLS
882-4454

MEDFORD
779-1441

MILWAUKIE
777-2242

NORTH BEND
756-3118

PENDLETON
276-4130

PORTLAND, Metropolitan
229-5881

PORTLAND, Northeast
229-6035

ROSEBURG
672-6541, ext. 246

SALEM
378-3411

THE DALLES
296-9173

Dear Sirs:

We are enclosing our check to cover the following:

- ☐ refund of credit balance remaining after a closing audit of your account.
- ☒ refund of credit balance.
- ☐ refund of deposit.
- ☐ refund after recomputation of premium discounts.

Very truly yours,

Edna Buzzell

Edna Buzzell
Employer Accounts Supervisor

EB:m/\$391.03

Enclosure:

JE 12-24
[Signature]
12/30/73

RECEIVED

APR 5 1974

MODEL CITIES



State Accident Insurance Fund
Labor & Industries Building
Salem, Oregon 97310
Phone: 378 3400

RECEIVED
STATEMENT OF ACCOUNT

FIRM NO. 295976 071

BILLING DATE 11/29/73

ZONE 1 DIST 02C

ALBINA YOUTH OPPORTUNITY SCHOOL
% BOWENS-DUNCAN CO
2716 NE UNION
PORTLAND OR 97212

BY REPORTS, PAYMENTS OR ADJUSTMENTS RECEIVED AFTER THE BILLING DATE
OWN WILL BE INCLUDED IN A LATER STATEMENT IF YOUR ACCOUNT IS NOT IN
PLANCE. INTEREST IS ASSESSED ON DELINQUENT PREMIUMS AND WORKMEN'S CON-
TRIBUTIONS AT THE RATE OF 12% PER YEAR (1% PER MONTH). ANY PART OF A MONTH
CONSIDERED A FULL MONTH FOR INTEREST PURPOSES

DETACH AND RETURN THIS STUB WITH PAYMENT

ENTRY DESCRIPTION	PERIOD ENDING	CLASS	PAYROLL	RATE	EMPLOYER'S PREMIUM	W. C. BOARD ASSESSMENT	TOTALS
POLICY 295976 -055 PERIOD 10/01/70 TO 09/30/71 PLAN 4 PREV. BALANCE							.00
ADJUST 07/01/71 06/71 9014			7,913-	5.28	417.81-	4.10-	4.10-
E/R PREMIUM					417.81-		417.81-
E/R MOD 100							
ADJUST 11/01/73 06/71 8810			7,913	.21	16.62	4.10	4.10
E/R PREMIUM					16.62		16.62
E/R MOD 100							
NET PREMIUM					401.19-		401.19-
AUTO ADJUST					401.19		
FREE CREDIT			401.19CR				
APPLY CREDIT TO SUFFIX 065							10.16
CREDIT BALANCE ON POLICY-NUMBER 295976 055							391.03-

POLICY 295976 -065 PERIOD 10/01/72 TO 09/30/73 PLAN 4 PREV. BALANCE							10.16
APPLY CREDIT FROM SUFFIX 055					10.16-		10.16-
BALANCE DUE POLICY NUMBER 295976 065							.00

STATEMENT CONTINUED ON NEXT PAGE

RECEIVED
APR 5 1974
MODEL CITIES

te Accident Insurance Fund
r & Industries Building
n, Oregon 97310
e: 378-3400

NG DATE 11/29/73

ZONE 1 DIST 02C

ALBINA YOUTH OPPORTUNITY SCHOOL
% BOWENS-DUNCAN CO
2716 NE UNION
PORTLAND OR 97212 PAGE

OR 97212 PAGE NO 2

INTEREST IS ASSESSED ON DELINQUENT PREMIUMS AND WORKMEN'S COMPENSATION AT THE RATE OF 12% PER YEAR (1% PER MONTH). ANY PART OF A MONTH IS CONSIDERED A FULL MONTH FOR INTEREST PURPOSES.

DETACH AND RETURN THIS STUB WITH PAYMENT

ENTRY DESCRIPTION	PERIOD ENDING	CLASS	PAYROLL	RATE	EMPLOYER'S PREMIUM	W. C. BOARD ASSESSMENT	TOTALS
CY 295976 -065 PERIOD 10/01/72 TO 09/30/73 PLAN 4 PREV. BALANCE							10.16
SUMMARY OF YOUR ACCOUNT							SUMMARY
CREDIT BALANCE ON POLICY-NUMBER 295976			071			6.00-	
BALANCE DUE ON POLICY NUMBER 295976			065			.00	
CREDIT BALANCE ON POLICY-NUMBER 295976			055			391.03-	
PLEASE PAY THIS AMOUNT						.00	

RECEIVED
APR 5 1974
MODEL CITIES

RECEIVED
APR 5 1974
MODEL CITIES



STATE ACCIDENT INSURANCE FU

LABOR & INDUSTRIES BLDG. • SALEM • ORE. 97310 • 378-3400

November 20, 1973

KC: 295976

Albina Youth Opportunity School
2716 N. E. Union
Portland, Oregon 97212

Gentlemen:

Re: Payroll Adjustment for Quarter Ending June 30, 1971

We received a letter from your accountant, Allan Z. Bowens, notifying us that \$7,913 payroll was inadvertently reported at Classification 9014 at a rate of \$5.28 on your payroll report for the quarter ending June 30, 1971. We are adjusting the report to show that the wages should have been shown at Classification 8810 at a rate of 21 cents. A refund of this credit adjustment will be forthcoming.

Thank you for the opportunity to be of service to you. If we may be of further assistance, please let us know.

Sincerely,

Ken Crockett
Ken Crockett
Zone Underwriting Supervisor
Policyholder Services Division

KC:arm

RECEIVED
Date 11/23/73
To _____
Action _____
Deadline _____
File _____
By [Signature]

RECEIVED
APR 5 1974
MODEL CITIES

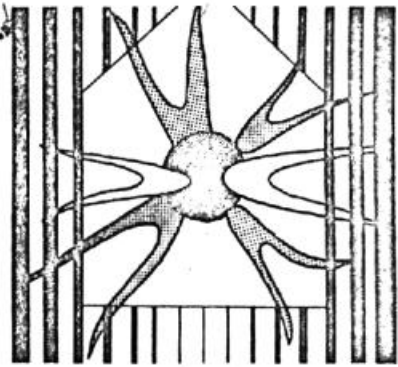
DISTRICT OFFICES:

*TORIA
325-7252KER
523-6342AVERTON
544-3118ND
382-0322RVALLIS
754-1224IGENE
686-7652AMATH FALLS
882-4454EDFORD
779-1441ILWAUKIE
777-2242ORTH BEND
756-3118ENDLETON
276-4130ORTLAND, Metropolitan
229-5881ORTLAND, Northeast
257-4308OSEBURG
672-6541, ext. 246ALEM
378-3411HE DALLAS
296-9173

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
Portland, Oregon 97227
Telephone (503) 288-5813

Rance C. Spruill, Director
Charles Leech, Assistant Director
Leon Johnson, Counseling Coordinator
Dan Robinson, School District Coordinator



November 9, 1973

STATE ACCIDENT INSURANCE FUND
Labor and Industries Building
Salem, Oregon, 97310

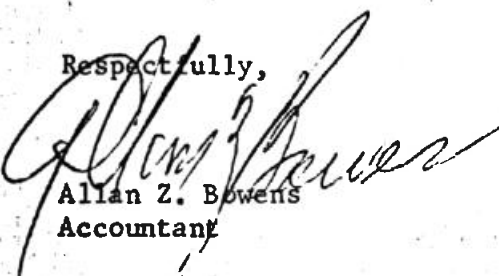
RE: Policy No. 295976-55
10/01/70 to 9/30/71

Gentlemen:

An independent audit of our records by the University Information Systems, Inc. 1107 Seneca Street, Seattle Washington reveals that we overpaid SAIF premiums for the quarter ending 6/30/71 by \$401.19. Salaries for instructors was included under class 9014 - Building-Operations by Contractors and should have been reported under class 8810. Copy of Employer's Payroll Report for Workman's Compensation, Quarter Ending 6/30/71 and Audit Findings and Recommendations attached.

In compliance with the audit recommendations we request that the overpayment of \$401.19 be refunded.

Respectfully,


Allan Z. Bowers
Accountant

cc: R. Spruill, Director
P. Dixon, Board Chairman
E. Roberts, Model Cities Program

A REAL EDUCATIONAL ALTERNATIVE

RECEIVED

APR 5 1974

MODEL CITIES

ay/O. 3.

31

[Handwritten signature]

November 5, 1973

Office of City Auditor
Property Control Division
City of Portland
Portland, OR

To Whom It May Concern:

During the last Action Year we have been requested several times by Model Cities to make our equipment available for tagging by whomever performs this function. During the months of December, 1972, and August, 1973, crews have been out tagging our equipment, but as of today this function still has not been completed.

I again state that we are available upon request any weekday or weekend to have our equipment tagged.

Whoever is to attend to this matter, would they please contact myself or Charles Leech in the very near future.

Respectfully yours,

Rance C. Spruill
Director

/ml

cc: Elvin Roberts

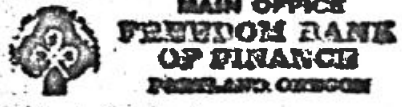
Alan Bowens

RECEIVED
NOV 13 1973
ADMINISTRATION

RECEIVED
APR 5 1974
MODEL CITIES

JULY 19, 1972 147/202
 630.00
 1408202

TO THE ORDER OF FINANCIAL LIABILITY COMPANY



NOT NEGOTIABLE C1230-04850-02014401 NON

THE ATTACHED CHECK IS IN PAYMENT OF THE LISTED BELOW. PLEASE DETACH WITHIN 7 DAYS.

DATE	YOUR ORG. NO.	OR ORG. NAME	DESCRIPTION	GROUP NUMBER	CHECK NUMBER	CHECK AMOUNT
6/8/72			AUTO INSURANCE POLICY #466878J / 6/30/72 THRU 6/30/73 A/C # 207			630.00

EMPLOYER			PAY PERIOD ENDED							
EMPLOYER	EMPLOYEE	TOTAL EARNINGS	CONTRIBUTIONS						TOTAL DEDUCTIONS	NET PAY
			SOC. SEC.	SEA. M. I.	STATE UN. I.	FED. INC.				

ALBERTA YOUTH OPPORTUNITY SCHOOL V-4 PORTLAND, OREGON 97212

BUDGET CHARGE	2.00	2.00	
Total Cost To Renew	191.00	380.00	630.00

RECEIVED
 APR 5 1974
 MODEL CITIES

NOTICE OF EXPIRATION AND RENEWAL ORDER
RETURN THIS NOTICE WITH PAYMENT TO COMPANY

- YOUR POLICY EXPIRES ON THE DATE SHOWN. TO RENEW YOUR POLICY, SELECT THE RENEWAL OPTION YOU DESIRE, AND RETURN THIS NOTICE WITH YOUR CHECK OR MONEY ORDER PAYABLE TO FINANCIAL INDEMNITY COMPANY IN THE SELF-ADDRESSED ENVELOPE.
- RECEIPT BY THE COMPANY OF THE "AMOUNT DUE" ON OR BEFORE THE DUE DATE WILL RENEW YOUR POLICY. IF PAYMENT IS NOT MADE YOUR POLICY WILL EXPIRE ON THE "DUE DATE."
- PLEASE WRITE YOUR POLICY NUMBER ON YOUR CHECK OR MONEY ORDER FOR YOUR PROTECTION.
- REMEMBER, MAKE YOUR REMITTANCE TO COMPANY DIRECT, USE THE SELF-ADDRESSED ENVELOPE.



FINANCIAL INDEMNITY COMPANY • Home Office: 5858 Wilshire Blvd., Los Angeles, California 90036

INSURED

Policy Number
466872 J

PRODUCER

SPRUILL, RANCE C
4849 N E 10TH
PORTLAND OREGON

CENTRAL EAST AGCY
11144 N E HALSEY
PORTLAND OREGON

*A/C 207
3rd A/Y*

12:01 A.M.
 MO. DAY YR.
 6/30/72



CHECK THE DESIRED OPTION

1	<input type="checkbox"/>	\$ 191.00
2	<input type="checkbox"/>	\$ 380.00
3	<input type="checkbox"/>	\$ 630.00
4	<input type="checkbox"/>	\$ 126.00

ALL OPTIONS ARE BASED ON RENEWAL WITHOUT CHANGE. USE THE REVERSE SIDE TO ORDER CHANGE.

Coverages	Renew for 3 Mos. OPTION # 1	Renew for 6 Mos. OPTION # 2	Renew for 12 Mos. OPTION # 3
BODILY INJ LIABILITY	97.00	193.00	322.00
PROP DAM LIABILITY	INCL	INCL	INCL
PERS INJ PROTECTION	20.00	41.00	68.00
UNINSURED MOTORISTS	6.00	12.00	20.00
COMPREHENSIVE COLLISION	INCL	INCL	INCL
	66.00	132.00	220.00
BUDGET CHARGE	2.00	2.00	
Total Cost To Renew	191.00	380.00	630.00

OPTION # 4

ANNUAL PREMIUM MAY BE FINANCED PAYABLE IN TEN MONTHLY PAYMENTS. SIGN PREMIUM FINANCE AGREEMENT BELOW AND RETURN THIS ENTIRE FORM WITH DOWN PAYMENT.

A. Premium	\$	630.00
B. Down Payment	\$	126.00
C. Amount of Contract	\$	504.00
D. Budget Charge	\$	50.40
E. Total Contract	\$	554.40
F. 10 Payments of	\$	55.44
G. First Payment Due		8/05/72

FOR VALUE RECEIVED, the undersigned (hereinafter called the "insured" irrespective of number or whether person, firm or corporation) promises to pay, in monthly installments as stated in "F", to the order of FINANCIAL INDEMNITY COMPANY, Los Angeles, California (hereinafter called "Company"), at its office at 5858 Wilshire Blvd., Los Angeles, California 90036, the sum of the amount shown.

1. Ten equal monthly payments the amount of each as stated in "F."
2. First payment due as stated in "G."

**10% BUDGET CHARGE IS
21.82% PER ANNUM**

I have read the above and understand and agree to the terms of this contract.

DATE X INSURED/BORROWER

RECEIVED
APR 5 1974
MODEL CITIES

Dear Customer:

Enclosed is a Notice of Expiration and Renewal Order form regarding your Automobile Insurance Policy. Included in this renewal billing is a premium charge for Automobile Personal Injury Protection Coverage now required by law on all Oregon Automobile Insurance Policies.

This new coverage provides:

- (a) \$3000.00 "Medical and Disability benefits".
- (b) "Income continuation benefits" in the amount of 70% of loss of income limited to \$500.00 per month for a maximum of 52 weeks.
- (c) Loss of service benefits limited to \$12.00 per day for a maximum of 52 weeks.

Upon renewal you will receive an endorsement to your policy outlining all limits and conditions of this coverage.

Thank you for choosing Financial Indemnity Company to serve your insurance needs.

Very truly yours,



J.R. Kirwan
SEATTLE BRANCH MANAGER

RECEIVED
APR 5 1974
MODEL CITIES



DEPARTMENT OF REVENUE

STATE OFFICE BUILDING

SALEM, OREGON

97310

November 29, 1973

Bowens-Duncan Co.
Accountants
525 NE Killingsworth
Portland, OR 97211

Re: Albina Youth Opportunity School, Inc. Firm #086986-7
Community Care Association, Inc. Firm #000067-0

Gentlemen:

It has been found that the above two corporations have been granted an exempt status from the Tri-Met Excise Tax, effective October 1, 1971. It will not be necessary for you to file any further quarterly reports for them for the Tri-Met tax in the future.

The exemption from the tax has resulted in a refund, and it will be processed as soon as possible.

Very truly yours,

COLLECTIONS DIVISION

D. M. Christenson
Withholding Unit

DMC:bjc

RECEIVED

APR 5 1974

MODEL CITIES

RECEIVED
Date 11/30/73
To _____
Action _____
Deadline _____
File _____
By [Signature]

FOR DEPARTMENTAL USE ONLY				FOR MONTH ENDING		OCTOBER 1973	
				PAYROLL THIS MONTH		6,552.50	
				TAX WITHHELD		330.82	
				PENALTY AND INTEREST Credit		457.62	
				PAYMENT ENCLOSED		-0-	

ATTACH A LETTER OF EXPLANATION, IF THIS IS A FINAL RETURN, OR A CHANGE OF OWNERSHIP HAS OCCURRED.

NO. OF OWNERS

ALBINA YOUTH OPPORTUNITY
SCHOOL INC EDA
2716 NE UNION AVE
PORTLAND OR 97212

INDICATE
CHANGE OF
ADDRESS →

VA FORM 857-6-72

SIGNATURE

TITLE

DATE

RECEIVED
APR 5 1974
MODEL CITIES

DEPARTMENT USE ONLY.

ACCOUNT NO.		CODE	YEAR
MO	DAY	YEAR	
BATCH NO.	TRANS NO.		
TAX			
P. B. I.			
PAYMENT			

PAYROLL MONTH	15197 90
TAX WITHHELD	559 90
PENALTY & INTEREST (Credit)	126 80
PAYMENT ENCLOSED	433 10
INDICATE MONTH COVERED IF OTHER THAN SHOWN HERE:	
November	
MONTH ENDING	
086986-7	
FIRM NUMBER	

DEPARTMENT OF REVENUE,
STATE OF OREGON
REMITTANCE ADVICE (96M REV. 1-70)

SIGNATURE

TITLE

DATE

ATTACH A LETTER OF EXPLANATION, IF THIS IS A FINAL RETURN, OR A CHANGE OF OWNERSHIP HAS OCCURRED.

CHK #1261

INDICATE CHANGE
OF ADDRESS →

RETURN THIS CARD WITH YOUR REMITTANCE TO THE DEPARTMENT OF REVENUE, STATE OF OREGON

CODE	TAX	FIRM	P. B. I.	BALANCE	ZIP	MO.	DATE	BATCH	TRANS.	TAX	PAYMENT
1	2	3	4	5	6	7	8	9	10	11	12

Pay Department of Revenue, State of Oregon

12/15/73

*SWT Deposit for November 1973
Less 12680 Credit as per Audit*

A/c 212

#086986-7

Pay - 43310

RECEIVED
APR 5 1974
MODEL CITIES

- d. Journal entries should be adequately explained and supported by substantiating 1.

FINDING NUMBER 15 - PAYROLL TAXES

- a. During the course of the examination it was determined that the Project overpaid FICA taxes by \$61.58 and Federal Income Taxes Withheld by \$17.17.
- b. During the Third Action Year the Project overpaid State Income Taxes Withheld by \$457.62. This overpayment was ascertained by reviewing check number 509, 562, and 570.

RECOMMENDATION:

The project should deduct these overpayments from future tax returns submitted to the Department of Internal Revenue Service and the State of Oregon.

FINDING NUMBER 16 - OTHER

- a. A review of the accounting records disclosed the following:
- (1) Several Second Action Year accruals and Prepaid items were not properly reflected in the accounts at June 15, 1972.
 - (2) Working Capital Advances Payable, Accounts Receivable - Program Administration and the related Unearned and Earned Grant - Program Administration accounts were not properly stated as of June 15, 1972.
- b. Total expenditures invoiced to Model Cities for the period from June 16, 1971 through June 15, 1972 were \$137,709.44. The Project's records, as adjusted, reflect \$139,237.32 for the same time period, a difference of \$1,527.88. The difference resulted from adjustments made to the accounts during the examination, and the inclusion of items on invoices submitted for reimbursement which were not recorded in the Project's accounting records as allowable costs.

RECEIVED

APR 5 1974

MODEL CITIES

Report of Meeting
Board of Directors

September 22, 1973

The Board of Directors of Albina Youth Opportunity School met Saturday at 10:24 a.m. at the School's premises, 3710 N. Mississippi, Portland, Oregon for the regular annual meeting of the School.

Board members present were the following:

Dixon, Paul: President of Corporation
Nelson, Robert
Varner, Jesse

Board members absent were the following:

Damis, James: Secretary of Corporation
Lampus, Angelo
Mitchell, Ed
Strong, Opal

The election of officers took place, with the following elected and unanimously approved:

Paul Wm. Dixon: President of Corporation
James Damis: Secretary of Corporation

Also the Directors approved that Rance Spruill be reappointed as Director of Albina Youth Opportunity School.

In regard to those Board members who have had very sporadic attendance at Board meetings this past year, the following motion was made and passed:

RESOLVED, that Angelo Lampus, Ed Mitchell and Opal Strong be asked to tender their resignations as Board members due to frequent absences from Board meetings this past year.

A letter will be sent to each of these above-mentioned members. If any of these members wish to appeal the action taken by the Directors, they should made their appeal directly to the President of the Corporation before the next regular meeting, October 6, 1973.

In regard to new Board members, the following motion was made and passed:

RESOLVED, that Nick Barnett and Telitha Benjamin be appointed to the Board of Directors, effective October 6, 1973.

A letter of acceptance will be sent to the new appointees.

Concerning organizational structure at AYOS, the following motion was made and passed:

RESOLVED, that Alternative Plan Number Five (5) be accepted.

RESOLVED, that the balance of the proposed program as designed be accepted.

Concerning the budget categories of AYOS, the following motion was made and passed:

RESOLVED, that the contractual change request be accepted for categories 30, 50, 60 and 71.

The AYOS Executive Secretary, Montel Livingston, was asked by Paul Dixon to call the Board members for verbal approval on Dr. Ogbuobiri's payment of \$800 for conducting the workshops and fact-finding sessions. Approval was unanimously given and the check, together with a thank-you letter, was mailed to Dr. Ogbuobiri.

There being no further business, the AYOS Board of Directors meeting was adjourned.

Respectfully submitted,

Paul Wm Dixon
Paul Wm. Dixon
Acting Secretary (ml)

/ml

ALBINA YOUTH OPPORTUNITY SCHOOL

**Minutes of Meeting
of
Board of Directors
August 3, 1974**

The regular meeting of the Board of Directors of Albina Youth Opportunity School was held at the school on Saturday, August 3, 1974, at 10:30 a.m. There were present the following directors:

James Damis
Paul Dixon
Robert Nelson
Jessie Varner

Paul Dixon acted as Chairman of the meeting and James Damis acted as Secretary. School Director Rance Spruill was also present at the invitation of the board.

Chairman Dixon announced that because of vacations and scheduling conflicts of the directors, he had postponed the July meeting.

After due discussion, it was

RESOLVED, Al Bowens, of Bowens-Duncan Co. (formerly Eastside Bookkeeping), the corporation's accountant, is hereby authorized to sign checks of the corporation, and all check disbursements by the corporation must bear two signatures, one of which must be Al Bowens, and the other of which must be one of the following four persons: Rance Spruill, Paul Dixon, Robert Nelson, and James J. Damis.

The board then discussed retaining Robert Jarvill Ph.D., to locate funds and donors for AYOS, and it was,

RESOLVED, Robert Jarvill is retained for a total consideration of \$900.00 from the date hereof through December, 1974, for the purposes of obtaining funds and locating donors for AYOS and, if he locates funds or finds donors which total not less than \$900.00, Mr. Jarvill shall be paid an additional sum of \$900.00.

The board then discussed the proposed staff development and training to be undertaken by E. C. Ogbuobiri, Ph.D., P.E., and

S. I. Ogbuobiri, Ph.D., and, it was

RESOLVED, E. C. Ogbuobiri and S. I. Ogbuobiri shall be paid a total consideration of \$1,800.00 for their joint work and efforts in meeting in not less than ten sessions with the staff for skills development, testing, etc., during August and early September, including the preparations and research necessary for said staff development, and for a subsequent evaluation follow-up by them.

The board then reviewed the proposed changes in the handbook and, after some discussion, it was

RESOLVED, that the handbook changes proposed by Mr. Dixon and Mr. Spruill, as set forth to the board are hereby approved and shall be incorporated in the new handbook.

The board then reviewed the proposed Model Cities budget summary dated July 23, 1974 in detail and, thereupon, it was,


RESOLVED, the Model Cities budgets dated July 23, 1974 are approved.

The Board then discussed a proposed agreement with the landlord which would amend the rental payment schedule for the twelve-month period beginning July 1, 1974, and after some discussion, it was

RESOLVED, the \$5,700 rent due for the twelve-month period beginning July 1, 1974 shall be paid in nine monthly payments of approximately \$635.00 per month beginning with the month of July, 1974 and concluding with the month of March, 1975, and the secretary of the corporation is authorized to draft an addendum to the lease reflecting this change and to execute it on behalf of the corporation.

There being no further business, the meeting was thereupon adjourned.

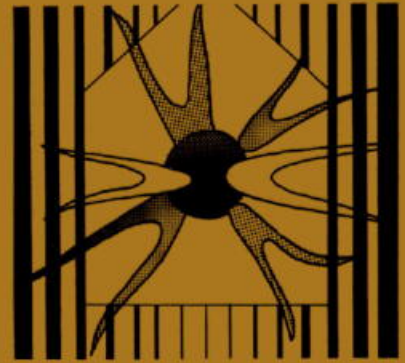
Respectfully,


JAMES J. DAMIS,
Secretary of the Meeting

ALBINA YOUTH OPPORTUNITY SCHOOLS INC.

3710 N. Mississippi
Portland, Oregon 97227
Telephone (503) 288-5813

Rance C. Spruill, Director
Charles Leech, Assistant Director



February 5, 1975

Mr. Gregg Mueller
Model Cities Agency
5329 N.E. Union Ave.
Portland, Oregon 97211

Dear Mr. Mueller:

Pursuant to our conversation the following will be a list of young people who have been transferred back to public schools, that received services from the Albina Youth Opportunity Model Cities Budget Category 79.

Michael Phillips - AYOS
Marcus McMurray - AYOS
Versa Lee Ross
LuLu James
Regina Harvey - AYOS
Denise Peterson - G.E.D.
Linda Huff - Graduated
Shelia Harper
Robert Rucker - P.C.C. - G.E.D.
Jerome Akles
Dewayne Lewis

The above list of names that do not have a school or program listed, their present destination is not known.

Sincerely,

Rance C. Spruill
Director

/s [redacted]

A REAL EDUCATIONAL ALTERNATIVE

RECEIVED FEB 11 1975

February 7, 1975

Mr. Rance C. Spruill, Director
Albina Youth Opportunity School
3710 N. Mississippi
Portland, Oregon 97227

Dear Rance:

Re: STATEMENT OF SERVICES

Please find the prescribed information indicated in your February 4, 1975, resume.

For approximately one year (13 months, November, 1973, to December, 1974), I have provided consultant services in the areas of program design, staff training, curriculum development, and locating federal and/or foundation monies appropriate to enriching the Albina Youth Opportunity School.

Teacher training in the area of adoption to the new competency-based curriculum mandated by the Oregon Board of Education, included meeting with Albina Youth Opportunity School teaching teams, curriculum specialists, and administrative staff. A complete program design, inclusive of program goals, competencies (course goals), and performance indicators was developed and submitted to Albina Youth Opportunity School for submission to the Oregon Board of Education.

Services were also rendered in the area of school accreditation. Program design, which was necessary for application into the Northwest Association of Secondary and Higher Schools, was developed. Related application materials were developed and forwarded to Albina Youth Opportunity School for submission.

Federal and foundation funds were pursued for program enrichment. Communication to various agencies were made through researching sources and through writing, telephoning, and personally contacting representatives. Because of the depressed economy and the scarcity of funds, monies were not located.

This is a brief review of all the completed services requested of me by Albina Youth Opportunity School. I hope I have been helpful in developing your noteworthy program.

Sincerely,



Robert Jarvill, Ph.D.
2450 Strong Road, S.E.
Salem, Oregon 97310

RJ/vm

ALBINA YOUTH OPPORTUNITY SCHOOL
% Bowens - Duncan Company
525 N.E. Killingsworth St.
Portland, Oregon 97211
Ph: 503-288-8341

December 10, 1975

Mr. Al Jamison, Director
Model Cities Agency
620 S. W. 5th Ave. Bldg.
Portland, Oregon 97204

Dear Mr. Jamison:

We are enclosing our check for \$1,257.60 representing the second of four installments payable to the City of Portland. We have computed the amount based on the adjusted balance of \$5,084.75 as per our letter of September 25, 1975:

TOTAL OVERPAYMENT REIMBURSABLE TO THE CITY OF PORTLAND	5,084.75
1st. INSTALLMENT	(1,311.97)
BALANCE PAYABLE	3,772.78
2nd. INSTALLMENT @ 1/3 of BALANCE DUE	(1,257.60)
3rd. INSTALLMENT (Projected)	(1,257.59)
4th INSTALLMENT (Projected)	(1,257.59)
BALANCE PAYABLE AFTER 4th INSTALLMENT	.00

Thank you for your attention.

Sincerely yours,

Rance Spruill, Director
Albina Youth Opportunity School

ALBINA YOUTH OPPORTUNITY SCHOOL

3710 N. MISSISSIPPI PHONE 288-5813
PORTLAND, OREGON 97212

Nº 148

24-82
1230

DECEMBER 12, 1975

PAY TO THE
ORDER OF

CITY OF PORTLAND

\$ 1,257.59

the sum of \$1257 and 00/100

DOLLARS

UNION AVENUE BRANCH, PORTLAND
UNITED STATES NATIONAL BANK
OF OREGON

Raymond Charles Smith
City of Portland

1230000821

296 83011

THE ATTACHED CHECK IS IN PAYMENT OF ITEMS LISTED BELOW. PLEASE DETACH BEFORE DEPOSITING.

DATE	YOUR INV. NO.	Bar Purch. Order No.	DESCRIPTION	GROSS AMOUNT	CASH DISCOUNT	NET AMOUNT
12-1-75	Auto. Payment		2nd. INSTALLMENT: A/C #268			1,257.59

EMPLOYEE:

PAY PERIOD
ENDED ...

REGULAR EARNINGS	OVERTIME EARNINGS	TOTAL EARNINGS	DEDUCTIONS					TOTAL DEDUCTIONS	AMOUNT PAID
			SOC. SEC.	FED. W.H.	STATE W.H.	IND. INS.			

ALBINA YOUTH OPPORTUNITY SCHOOL

V-4

PORTLAND, OREGON 97212

INTER-OFFICE CORRESPONDENCE
(NOT FOR MAILING)

October 2, 1975

From Al Jamison
To Ken Harmon, Finance Officer
Addressed to
Subject Albina Youth Opportunity School audit through June 30, 1975

Model Cities concurs with the adjustments made by Bowens-Duncan Company to the amount due to the City of Portland, as cited in the Andrew L. Branch for audit of the Albina Youth Opportunity School. These adjustments, noted in letters dated August 27, 1975 and September 25, 1975 (attachments 1 and 2) and are reasonable and properly substantiated adjustments.

The following is a reconciliation of the amount owing the City of Portland:

Bowens-Duncan letter of 9/25/75	\$5,084.75
HUD letter of 9/15/75	
- not previously adjusted	958.00
Total due the City	\$6,042.75
Less amount paid	
authorize #31600043, 9/22/75	(1,311.97)
Balance due the City	<u>\$4,730.78</u>

Model Cities concurs with Mr. Spruill's request that AYOS be permitted to pay the balance due in three monthly installments.

Al Jamison

AL/jw

cc: ~~Commissioner~~ Jordan
~~Rance Spruill~~
~~Bowens-Duncan~~
Marino Bual

attachment

Re -
Please give Rance S. a copy of this letter
as we are trying to save stamps.
Phil



BUREAU OF
FINANCIAL AFFAIRS

K.M. HAMMON
FINANCE OFFICER

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

April 15, 1975

MEMORANDUM

TO: Al Jamison, Director
Model Cities

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

SUBJECT: ALBINA YOUTH OPPORTUNITY SCHOOL AUDIT

The Grants Accounting Section has reviewed the response on Andrew L. Branch & Co., P.S.'s audit of Albina Youth Opportunity School covering the period June 16, 1973 through June 30, 1974. Some portion, which appears not fulfilling the requirements of HUD Handbook (CDA Letter No. 8, Part II) dated June 1969, has been noted:

1. Finding Number 10 - Questionable Expenses - Documentation of clothing purchased is incomplete. Check Number 1315, 1/7/74, for \$187.61, not covered with breakdown of cost and recipient of each item.
2. Finding Number 13 - Contract Services - Documentation of contracted services is incomplete. Please note provision of HUD Handbook Chapter 10, Paragraph 29a which provides that disbursements for goods and for services of persons or firms not payrolled by the O/A or CPO shall be supported by executed purchase orders or contracts. Supplementary General Conditions for contracts with operating agencies further stipulates that no money shall be disbursed unless the Contractor is in compliance with HUD requirements with regard to accounting and fiscal matters (Supplementary General Conditions for Contracts with Operating Agencies and Contractors, Section I).

Attachment A in Model Cities' memo of February 13, 1975, mentioned the response of the O/A to the HUD audit. What is the final resolution of this HUD audit - were the responses enumerated in Attachment D of the memo accepted by HUD? We couldn't find Attachment G mentioned in the same memo.

In accordance with the procedures and responsibilities to be carried out for each audit, would you therefore please provide response to the foregoing points in question.

KH/le

cc: Marino Bua

RECEIVED
APR 16 1975

THE CITY OF
PORTLAND



OREGON

BUREAU OF
FINANCIAL AFFAIRS

ADMINISTRATIVE
ACCOUNTING
DIVISION

K.M. HAMMON
FINANCE OFFICER

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

June 16, 1975

MEMO

TO: Commissioner Charles Jordan

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

SUBJECT: Albina Youth Opportunity School, Inc. (AYOS) Audit

Model Cities' response dated February 13, 1975 and supplemental response dated May 14, 1975 to the audit of Albina Youth Opportunity School, Inc. (AYOS) performed by Andrew L. Branch & Co., P.S. covering the period June 16, 1973 through June 30, 1974, were received and reviewed by the Bureau of Financial Affairs.

The audit disclosed sixteen findings and recommendations. Model Cities' response is acceptable to the Bureau with the exception of Finding No. 13 - Contract Services. Model Cities is unable to produce any further documentation for the questioned costs. They indicated, however, that a comprehensive packet of back-up material relating to contracted services will be submitted in the final review.

Based on the foregoing and to comply with the procedures and responsibilities to be carried out in each audit conducted on Model Cities project, we hereby accept Model Cities response and recommendations subject to HUD's final determination.

KMH/me

CC: Marino Bual

NOTE: Working capital advance amounting to \$23,597 still outstanding and payable to the City of Portland as of June 30, 1975.

RECEIVED
JUN 17 1975



October 22, 1975

DEPARTMENT OF
PUBLIC SAFETY

CHARLES JORDAN
COMMISSIONER

HUMAN RESOURCES
BUREAU

EDWARD H. FRANKEL
EXECUTIVE DIRECTOR

Rance Spruill, Director
Albina Youth Opportunity School
3710 N Mississippi Avenue
Portland, Oregon 97227

Dear Rance:

Model Cities has received a response back from the Department of Housing and Urban Development concerning Model Cities recommendation to their past audit. The HUD auditors have again questioned the category of entertainment cost-excluding the Christmas party and food at Open House which has been revised out. The HUD category of Student Clothing has also been questioned.

HUD bases this opinion on the premise that these costs are not necessary to a well functioning school.

Therefore if you could secure a letter from School District Number 1 which states that in some circumstances such cost as the HUD audits questioned are in fact incurred. (Perhaps these type of costs are incurred in the administering of the Vocational Village.)

Please submit this response within 10 days of the date of this letter to:

Bureau of Water Works
Attention: Phil Eggert
1800 S.W. 6th Ave.
Portland, Oregon 97201

Sincerely,

Al Jamison

CC: Commissioner Charles Jordan

FILE

INTER-OFFICE CORRESPONDENCE

(NOT FOR MAILING)

October 2, 1975

From Al Jamison
To Ken Hammon, Finance Officer
Addressed to
Subject Albina Youth Opportunity School audit through June 30, 1975

Model Cities concurs with the adjustments made by Bowens-Duncan Company to the amount due to the City of Portland, as cited in the Andrew L. Branch for audit of the Albina Youth Opportunity School. These adjustments, noted in letters dated August 27, 1975 and September 25, 1975 (attachments 1 and 2) and are reasonable and properly substantiated adjustments.

The following is a reconciliation of the amount owing the City of Portland:

Bowens-Duncan letter of 9/25/75	\$5,084.75
HUD letter of 9/15/75	
- not previously adjusted	958.00 ✓
Total due the City	\$6,042.75

Less amount paid	
authorize #31600043, 9/22/75	(1,311.97)
Balance due the City	\$4,730.78

Model Cities concurs with Mr. Spruill's request that AYOS be permitted to pay the balance due in three monthly installments.


 Al Jamison

AL/jw

cc: ~~Commissioner~~ Jordan
 Rance Spruill
 Bowens-Duncan
 Marino Bual

attachment

ALBINA YOUTH OPPORTUNITY SCHOOL
% BOWENS-DUNCAN COMPANY
525 N. E. Killingsworth Street
Portland, Oregon, 97211

Telephone 503-288-8341

August 27, 1975

Mr. Al Jamison, Director
Model Cities Agency
5329 N. E. Union Avenue
Portland, Oregon, 97211

Re: Answer to the Audit for Fiscal Year Ending June 30, 1975

Dear Mr. Jamison:

We have received Andrew L. Branch Co.'s Audit of this Projects Fiscal Year ending June 30, 1975, and we wish to submit for your approval our answers to the two Audit Findings.

FINDING NUMBER 1 - QUESTIONABLE COSTS

Albina Youth Opportunity School concurs with the auditors who have treated these expenses as eligible; however, and in accord with the Model Cities Agency's response to the Department of Housing and Urban Development, we have reversed both the Christmas Party expenses paid by Check # 1300 and the cost of catering at the open house paid by Check # 1471. These expenses totalling \$235.85 were reflected in our final report to Model Cities as a reduction in current expenses -- see our response to Finding Number 2.

FINDING NUMBER 2 - OTHER

Reconciliation of Costs

Balance Due Model Cities as per Audit Finding # 2 5,536.37

A Reduction reflecting increased eligible Expenses through 6-30-75
1) Bowens-Duncan Company, Final Closing and Reports (518.00) +
2) Oregon Linen Rental accrual adjustments upon receipt of actual billing (2.10)
3) Pacific Northwest Bell - accrual adjustment upon receipt of actual billing (2.61)

B Reduction reflecting adjustments to Interest received on
FICA Taxes paid and refunded

	Audit	Actual
*MCA Portion of Interest Received	1,106.66	1,017.78 1,071.78 PE
HEW Portion of Interest Received	123.67	109.46
Employee Portion of Interest Received	<u>1,250.84</u>	<u>1,215.95</u>
TOTAL INTEREST	2,481.17	2,397.19

Continued on Page 2

ATTACHMENT 1

* Total Reduction as a variance between \$1,106.66 and ^{1,071.78}~~\$1,017.78~~ (34.88)
PE

TOTAL REDUCTIONS

(557.59)✓

C Increases reflecting reductions in current expenses

Questionable Costs for Christmas Party~~ing~~ and Catering

Open House

235.85

Flower Purchases identified by HUD Auditors

32.50

Audit adjustments to interest received from IRS on
FICA Taxes paid and refunded. Projects accountants
recorded \$1,630.22, but auditors adjustment based
on \$1,630.98

.76

TOTAL INCREASES

269.11

AMOUNT DUE THE CITY OF PORTLAND

\$5,247.89

The audit report reflects that we owe the City of Portland \$5,536.37, the adjustments contained in this letter reduces the amount to \$5,247.89. One way or the other we owe the City of Portland in excess of \$5,000.00, however, our financial position at this time does not indicate that it is practical for us to pay this amount in a lump sum and survive for the following reasons:

1. Current Assets - Cash in Bank	\$9,923.00	
Accounts Receivable	<u>2,720.16</u>	
Total Current Assets		\$12,643.16
Current Liabilities - Accounts Payable	\$1,770.70	
Working Capital Advance Payable (MCA)	5,247.89	
Payroll Tax Liabilities	<u>311.51</u>	
Total Current Liabilities		<u>7,330.10</u>
Difference between Current Assets & Current Liabilities		<u>\$5,313.06</u>

The current position would look good except for one fact - the accounts receivable represents CETA obligations (due from the City of Portland) which as of September 10, 1975 represents 60 days unreimbursed costs. We do not know when we may expect reimbursement of these costs or whether current costs will be timely reimbursed, therefore we respectfully request that we be permitted to repay the City of Portland in four monthly installments. Our check in the amount of \$1,311.97 representing the first of the proposed payments is attached.

Respectfully,

Rance C. Spruill

Rance C. Spruill, Director
ALBINA YOUTH OPPORTUNITY SCHOOL, INC.

RCS/RJD/azb

ALBINA YOUTH OPPORTUNITY SCHOOL
3710 N. MISSISSIPPI AVENUE
PORTLAND, OREGON

B A L A N C E S H E E T
AUGUST 31, 1975

A S S E T S

19 CASH A. SAVINGS & INTEREST	.00	
B. OTHER	9,923.00	
20 ACCOUNTS RECEIVABLE	2,720.16	
21 NOTES RECEIVABLE NET	45.00	
22 INVENTORY	.00	
23 GOVT OBLIGATIONS A. U. S.	.00	
B. STATE	.00	
24 INVESTMENTS IN NONGOVERNMENTAL BONDS	.00	
25 INVESTMENTS IN CORP. STOCKS	.00	
26 MORTGAGE LOANS /NUMBER	.00	
27 OTHER INVESTMENTS	.00	
28 DEPRECIABLE ASSETS	525.00	
A. LESS DEPRECIATION	.00	
29 LAND	.00	
30 OTHER ASSETS / PREPAID EXPENSES /	478.75	
31 TOTAL ASSETS		13,691.91

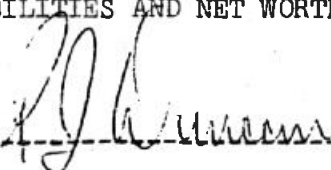
L I A B I L I T I E S

32 ACCOUNTS PAYABLE	1,770.70	
33 CONTRIBUTIONS, GIFTS & GRANTS	.00	
34 A. BONDS & NOTES PAYABLE (INCLUDES MODEL CITIES)	5,247.89	
B. MORTGAGES PAYABLE	.00	
35 OTHER LIABILITIES	311.51	
36 TOTAL LIABILITIES		7,330.10

N E T W O R T H

37 CAPITAL STOCK OR PRINCIPAL FUND BALANCE	.00	
38 PAID IN OR CAPITAL SURPLUS	10,095.15	
39 RETAINED EARNINGS OR INCOME FUND BALANCE	3,733.34	
40 TOTAL NET WORTH		6,361.81
41 TOTAL LIABILITIES AND NET WORTH		13,691.91

PREPARED BY-----



BOWENS-DUNCAN COMPANY, D/TC LTC 1013
525 N. E. KILLINGSWORTH STREET
PORTLAND, OREGON, 97211 FED # 93-0588807

ALBINA YOUTH OPPORTUNITY SCHOOL
% Bowens - Duncan Co.
525 N.E. Killingsworth
Portland, Oregon 97211

September 25, 1975

Mr. Al Jamison, Director
Model Cities Agency
% Phil Eggert
1800 S.W. 6th Avenue
Portland, Oregon 97201

Re: SUPPLEMENT TO AUDIT RESPONSE DATED AUGUST 27, 1975

Dear Mr. Jamison:

We are enclosing a copy of Bowens-Duncan Co.'s invoice #3203 dated July 23, 1975 representing reimbursable expenses encumbered with the close of the fiscal year ending June 30, 1975. We are also including copies of invoices which this project has received from School District No. 1 subsequent to are initial response to Andrew L. Branch Co.'s Audit. Following is the adjusted balance due the city of Portland in light of these additional invoices received:

Balance due the City of Portland (see our Audit Response of August 27, 1975)

COST ADJUSTMENTS

~~5,313.96~~

5247.89 *6m*

	<u>DATE</u>	<u>INVOICE #</u>	<u>AMOUNT</u>
School District #1	6-6-75	S036000	157.30
	6-19-75	S037176	5.84

TOTAL: COST ADJUSTMENTS

(163.14)

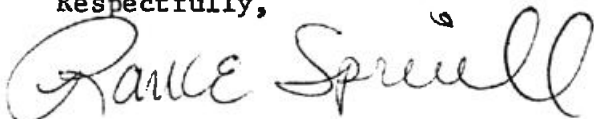
Balance due City of Portland as adjusted

~~5,149.92~~

5,084.75

We hope that this supplemental information meets with your approval and that you concur with the adjusted balance due the City of Portland.

Respectfully,



Rance Spruill, Director
Albina Youth Opportunity School

RS:rlr

Enclosures

DUNCAN COMPANY, ACCOUNTANTS

Consultants #1013

2. KILLINGSWORTH STREET

PORTLAND, OREGON 97211

DATE

JULY 23, 1975

CUSTOMER'S ORDER

Sold To

ALBINA YOUTH OPPORTUNITY SCHOOL

SALESMAN

3710 N. MISSISSIPPI AVENUE

TERMS

PORTLAND, OREGON

F.O.B.

Shipped To

SHIPPED VIA

Accounting and related services: THROUGH JUNE 30, 1975 : FINAL CLOSING

AND REPORTS 28 HOURS @ 18.50 PER HOUR

-518 00

Tax Consultant Service:

PAID

Clerical:

Other:

Full-Charge Bookkeeping, Accounting and Tax Service — Including Automated General Ledger, Financial Statement Payrolls and Payroll Tax Reports.

INVOICE

INVOICE
PORTLAND PUBLIC SCHOOLSNo. **7828**BUSINESS DIVISION
P.O. BOX 3107
620 N.E. HALSEY ST., PORTLAND, OREGON 97232ALBINA YOUTH OPPORTUNITY SCHOOL
3710 N. MISSISSIPPI
PORTLAND, OREGON 97217Date **JULY 30, 1975**

Reference

Ordered by

Req. No.

P.O. No.

Terms: Net Cash

JUNE BILLINGSRT 37176
SRT 36000\$ 5.84
157.30

\$163.1400 123 416
SAM(Please Return Invoice Copy With Your Remittance.)
Please Make Your Remittance Payable to School District No. 1, Multnomah County, Oregon

DATE

19

DRIVER

STORE ROOM COPY

SITATION IBER	DISTRIBUTE TO:	RESPONSIBILITY CENTER	ACCOUNT NUMBER						WORK ORDER NUMBER	DATE		
		DEPARTMENT/PROGRAM	FUND	FUNC	RESP.	PROG	ACTY.	OBJ.		MO.	DAY	YR
9242	416 ALBAMA YOUTH OPPORTUNITY SCH											
	3710 N MISSISSIPPI	97227	00	123	416					06	19	7

REIVED THE ABOVE ARTICLES

SIGNATURE

19

DRIVER

STOREROOM ISSUING SHEET

503-000

24. J

-0010	08	MANILA HOUSEHOLD	U	BT	12	230	276
-1140	04	MASTER UNIT & 1+2 X 11 LINED	U	LCX	5	2150	1075
-1920	03	FOLDER LETTER SIZE MANILA	U	LCX	2	2150	430
-3250	03	TYPE FOLDER WHITE & 1+2 X 11	U	FEAM	30	1310	2430
-6440	01	TYPE FOLDER & 1+2 X 11 20 LB	U	FEAM	6	2470	1412
-7240	0	UNIT FOLDER TABLET & 1/2 X 11	U	EX	24	217	521
-1700	00	TYPE 7610 FOLDER 3/4"	U	EACH	12	120	216
-0050	07	RECORD PAPER 9-1/2 X 11 20#	U	FEAM	60	1300	7800

OR DELIVERED

D - DELETED ITEM, CANCELLED

F - ISSUE FROM, PREVIOUS BACK ORDER

B - ITEM BACK-ORDERED

U - ITEM PICKED UP AT STOREROOM

1576C

REIVED THE ABOVE ARTICLES

SIGNATURE

19

DRIVER



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

August 28, 1975

Mr. Rance Spruill, Director
ALBINA YOUTH OPPORTUNITY SCHOOL
3710 N. Mississippi Avenue
Portland, Oregon 97227

Dear Rance:

I am sure that by now you have received the final audit report prepared by the auditing firm of Andrew L. Branch and Company, P.S., on the Albina Youth Opportunity School for the period from July 1, 1974 through June 30, 1975.

As is normal in audit procedures, please address the Findings and respond in writing, to my attention, by Wednesday, September 3, 1975, outlining the progress made to date and plans to resolve those matters of concern included in the report.

Sincerely,

Phil Eggert for
Al Jamison, Director
Model Cities Agency

CC: Bowens Duncan & Co.
Administrative/Model Cities
Official Files/Model Cities

THE CITY OF
PORTLAND



OREGON

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

June 25, 1975

Andrew L. Branch & Co., P.S.
Certified Public Accountants
2611 South Dearborn Street
Seattle, Washington 98144

Dear Andy:

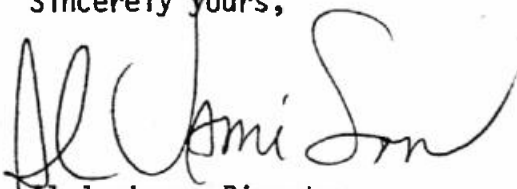
During the Third Action Year's Audit of Albina Youth Opportunity School, \$400.00 for interior decorating service was disallowed. Evidently it was disallowed on the verbal opinion of the Administrative Management Coordinator of Model Cities at the time and for no other reason.

The Project is now disputing the disallowance of the \$400.00. We cannot find any correspondence from any source stating the reason this amount was declared ineligible. Further renovation monies were available in this line item category during the Third Action Year. Because of these reasons, Model Cities is now of the opinion that the \$400.00 renovation cost be allowed as an eligible expenditure of the Third Action Year.

Please make the necessary adjustments in the upcoming final audit of Albina Youth Opportunity School.

Thank you.

Sincerely yours,



Al Jamison, Director
Model Cities

AL/GM:ah

cc: Rance Spruill
Bowens and Duncan Co.
Administration Model Cities
Official Files Model Cities

THE CITY OF
PORTLAND



OREGON

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

June 25, 1975

Andrew L. Branch & Co., P.S.
Certified Public Accountants
2611 South Dearborn Street
Seattle, Washington 98144

Dear Andy:

During the Third Action Year's Audit of Albina Youth Opportunity School, \$400.00 for interior decorating service was disallowed. Evidently it was disallowed on the verbal opinion of the Administrative Management Coordinator of Model Cities at the time and for no other reason.

The Project is now disputing the disallowance of the \$400.00. We cannot find any correspondence from any source stating the reason this amount was declared ineligible. Further renovation monies were available in this line item category during the Third Action Year. Because of these reasons, Model Cities is now of the opinion that the \$400.00 renovation cost be allowed as an eligible expenditure of the Third Action Year.

Please make the necessary adjustments in the upcoming final audit of Albina Youth Opportunity School.

Thank you.

Sincerely yours,

Al Jamison, Director
Model Cities

AL/GM:ah

cc: Rance Spruill
Bowens and Duncan Co.
Administration Model Cities
Official Files Model Cities

3 months Basic Maint	ice	3.00	50.00
TOTAL		3,968.00	3,493.52

SUMMERIZED:

Catagorical Forecast	3,100.00
Actual Expenses	(3,493.52)
Budget 4-1 to 6-30-75	150.00
Variance	(243.52)
Over Expenditure	243.42
Immaterial Difference	(.10)

These expenses have been audited and are invariable, and while we regret our error in forecasting, we believe that this catagorial change is warranted. We are requesting:

1) Overbudget expenditure	244.00
2) Basic Maintenance as per	
Final 3 month budget	150.00
* 3) Ineligible Cost Reconcideration	400.00
TOTAL: INCREASE IN CATAGORY 50	<u>794.00</u>

*Retroactive from the November 1972 is a renovation expense of \$400.00 disallowed from 3rd Action Year by the Auditors- although there were renovation monies available in this line item catagory. This \$400.00 was a part of an expense for Interior Decorating Services performed by Cynthia A. Thomas:

Painting 3 rooms @ 60.00 per room	180.00
5 Framed Pictures @ 50.00 per Picture	250.00
Consultant Services	200.00
TOTAL BILLING	630.00
ALLOWED EXPENSE	230.00
DISALLOWED EXPENSE	400.00

The decision to use Cynthia Thomas' services was based on an evaluation and opinion made by Phillip McLaurin who is now Administrative Assistant to Mayor Neil Goldschmidt. Our purpose was to provide the best possible school environment with the limited resourses available. We beleive that Ms. Thomas' services justified our expectations, and having knowledge of no guidelines to the contrary, we humbly request that Model Cities favorably reconcide the eligability of this expense by allowing this \$400.00 as a part of our Contract Change Request.

RECEIVED
JUN 04 1975

Portland, Oregon, June 20, 1975
Cynthia L. Thomas
6323 N.E. 8th
Portland, Oregon 97211

Albino Youth Opportunity School
7710 N. Mississippi
Portland, Oregon

Mr. Spruill:

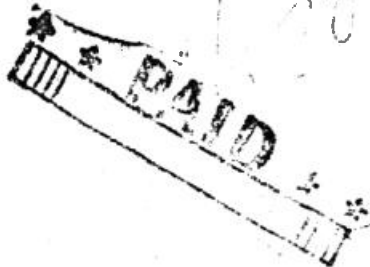
The following is an itemized account of services rendered for the purpose of redecorating the three offices of the Albino Youth Opportunity School according to my agreement with you.

Painting 3 rooms @ \$45.00 per room.....	135.00	375.00
Themed pictures. 5 @ \$50.00 per picture.....	250.00	250.00
Consultant services.....	200.00	
Total.....	630.00	

Sincerely,

Cynthia L. Thomas

Cynthia L. Thomas



APPROVED BY

Rance C. Spruill

RANCE C. SPRUILL
DIRECTOR

RECEIVED
JUN 04 1975

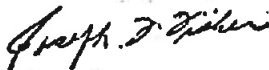
November 13, 1972

Rance Spruill, Executive Director
Albina Youth Opportunity School
3710 N. Mississippi Avenue
Portland, Oregon

Dear Mr. Spruill:

This letter is to confirm our conversation of this date regarding your making certain improvements to the property at 3710 North Mississippi Avenue. I agree to extending to the Albina Youth Opportunity School the option for two more one year lease periods after September, 1973. Or, at my option, I can pay the City of Portland the pro-rata share of renovations made after this date. In any event, the full value of the improvements shall be vested in the control and ownership of Joseph F. Fisher and Bessie D. Fisher after three years from this date.

Sincerely,



JOSEPH F. FISHER

cc: A. Raubeson, Acting Director
Portland Model Cities

ALBINA YOUTH OPPORTUNITY SCHOOL

Minutes of Meeting
of
Board of Directors
Held December 12, 1972

The regular meeting of the Board of Directors of Albina Youth Opportunity School was held on Wednesday, December 12, 1972, at 3:30 p.m., on the school premises at 3710 North Mississippi Avenue.

There were present the following directors:

Dan Fiser
Jack Mills
Bob Nelson
Jesse Varner

Absent were the following directors:

Jim Damis
Opal Strong
Angelo Lampus
Paul Dixon
Mrs. J. Bryson
Harold Hutchinson
Edgar Mitchell

Present were the following staff members:

Rance Spruill
Charles Leech

Old Business:

Jack Mills, acting Chairman, made the motion that A.Y.O.S. be involved in the L.E.A.A. program. The motion was second by Don Fiser, the motion passed.

Don Fiser also commented that each Board Member be sent a copy of the L.E.A.A. proposal.

It was discussed that A.Y.O.S. restrict its involvement to education and job development.

Jack Mills made the motion that the amount of \$170.50 be paid as reimbursement to Model Cities upon their request. The motion was second and passed.

Jack Mills also made the motion that the Amortizing agreement between A.Y.O.S., Joe Fisher, owner, and the City of Portland be approved.
The motion was second and passed.

New Business:

Election of new officers.

Discussion of board members attendance to regular board meetings.

New Business (continued).

Discussion of the L.E.A.A. proposal.

Establishment of a new, regular board meeting date.

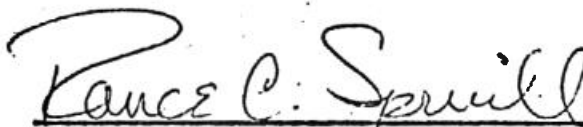
A.Y.O.S. direction - private or public???

Jack Mills made the motion that the meeting be adjourned.

The motion was second and passed. The meeting adjourned at 4:15 p.m.

The next regular board meeting will be held January 16, 1973,
at the Albina Youth Opportunity School, 3710 North Mississippi, at
3:30 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Rance C. Spruill". The signature is written in dark ink and is positioned above a horizontal line.

Rance C. Spruill, Acting Secretary

RCS:kaf