NALC Comptroller’s Office Records

1892-1981
(Predominantly 1959-1981)

9 Linear Feet

Accession No. 1912

Records of the Comptroller's Office were deposited in the Archives of Labor and Urban Affairs by the National Association of Letter Carriers (NALC) in 2001 and opened for research in December 2007.

Between 1968 and 1997, the NALC comptroller performed a variety of functions, most relating to the administration of the union’s financial affairs. In addition to supervising the Finance Department, the comptroller managed the headquarters building and handled the financial details of national conventions. He also supervised the accounting and financial operations of the Nalcrest (National Association of Letter Carriers’ Retirement, Security, Training) Foundation and retirement community in Lake Wales, FL.

Files in this record group represent material generated and/or maintained by Harold J. Isbell, NALC comptroller from 1968 to 1997. Isbell began his employment with the union in 1950 as an accountant for the NALC health insurance plan. In 1952, with the opening of the new headquarters building, he moved to the financial staff and, in 1968, was named comptroller, a position he held until his retirement in 1997. During these years, Isbell served under five NALC presidents and alongside numerous secretary-treasurers. Following his retirement and the subsequent dissolution of the Comptroller's Office due to restructuring, Isbell served as a consultant to the NALC finance department. He passed away in 2003.

Records of the Comptroller's Office relate primarily to financial and administrative concerns. The material is divided into two series. Series I contains material relating to the union and consists of a small number of topical files, convention material and financial records. Series II, which makes up the bulk of the material, contains documents relating to the planning, development, administration and financial operations of the Nalcrest Foundation and retirement community. As a whole, this record group consists of correspondence, reports, minutes, promotional material, government forms, documents of incorporation, financial statements and other materials generated by the NALC comptroller in the course of his duties.
Important subjects covered in this collection:

Contract negotiations
Conventions
Financial Statements
Government employee unions
Housing management
Labor union members
Lake Wales (Fla.)
Letter carriers
Nalcrest
Pension trusts
Property management
Retirement communities
Senior housing
United States Postal Service

Important correspondents in this collection:

Doherty, William C.
Keating, Jerome J.
Morrison, James H.
Rademacher, James H.

Note on arrangement and description

The bulk of material in this record group, particularly records of the Nalcrest Foundation, was found unfoldered and unorganized. These papers have been organized into series and subseries. In most cases subjects have been arranged, first alphabetically and then in chronological order, to mirror the arrangement of other record groups in the NALC collection.
Contents

9 Storage Boxes

Series I, NALC Records, 1892-1978, Box 1:

**Subseries A, Subject Files, 1892-1973, Box 1:**
This subseries contains a small number of alphabetically arranged topical files, and includes material relating to contract negotiations, employment of the handicapped, the Mutual Benefit Association, and annuitant lists for the NALC Officers’ and Employees’ Retirement Plan.

**Subseries B, Conventions, 1962-1974, Box 1:**
These records relate to the 43rd through 49th biennial national conventions (1962-1974). Included are records of expenses, reimbursements, and various convention fund accounts. Conventions are listed chronologically, with subtopics in alphabetical order.

**Subseries C, Financial Records, 1966-1978, Box 1:**
Financial records include audit reports for NALC as well as the NALC Annuity Fund, balance sheets, and income and expense statements. Also included are invoices for legal services which contain brief case descriptions.

Series II, Nalcrest Records, 1955-1981, Boxes 2-9:

**Subseries A, Organization and Governance, 1959-1981, Box 2:**
Contains Articles of Incorporation and By-Laws which govern the Nalcrest Foundation; reports of the Holiday Houses Committee, the committee established to study the feasibility of developing a retirement community, and records of the Nalcrest Foundation, including material generated for and discussed at meetings of the Board of Trustees. Note: No Board of Trustees meeting was held in 1970 due to events surrounding the letter carriers’ wildcat strike.

**Subseries B, Administrative Files – Government, 1955-1980, Box 2:**
Material in this subseries pertains to interactions with both state and federal government. Records relating to the state of Florida consist of a corporate annual report, information with regard to suspension of Florida’s non-profit status, and certificate restoring charter. As mortgage holder, files pertaining to the New Mexico State Investment Council contain correspondence, loan records and reports, including annual physical inspection reports. Federal government files document communications with the Federal Housing Administration, and consist of correspondence, reports, FHA forms and handbooks. Also included in this subseries is correspondence detailing efforts to secure exemption of Nalcrest from state and federal taxation and to qualify for licensure as a home for the aged under the Florida State Board of Health.
Subseries C, Administration Files – Legal and Financial, 1961-1975, Box 2:
Files in this subseries document business conducted with various attorneys, certified public accountants, insurance agencies, banks and mortgage trust companies. Notable are records of the First National Bank of Lake Wales (FL) which document the payoff of loans in 1969.

Subseries D, Property Acquisition and Construction Records, 1961-1980, Box 3:
Material in this subseries relates to the purchase of the Lake Wales, FL property, as well as planning and construction of the Nalcrest project. It includes property descriptions and appraisal, plat maps, demographic and growth projections, community and county information, real estate deeds and title insurance policies. Also included is correspondence with the supervising engineers and contractor, as well as agreements and reports.

Subseries E, Promotional Material, 1958-1979, Box 3:
This subseries contains promotional material in the form of advertising, brochures and clippings. Included are information kits, floor plans, applicant questionnaires, lease and residency agreement forms, promotional correspondence with NALC officers and branches, and information on groundbreaking and dedication ceremonies.

Subseries F, Property Management Records, 1961-1980, Boxes 3-4:
Material in this subseries is arranged alphabetically and relates to the general operation and management of the Nalcrest facility, including businesses situated in the Nalcrest Town Center. Folders contain correspondence with property managers, general managers, Nalcrest employees and residents, managers’ reports on activities and improvements, employee agreements, master resident lists, and information relating to utility services. Of special interest is correspondence from William C. Doherty, founder and coordinator of Nalcrest and President Emeritus of NALC (1941-1962). Often lengthy and personal, Doherty’s communications with NALC president James H. Rademacher offer some insight into the challenges and responsibilities of the president’s office.

Subseries G, Financial Reports, 1962-1981, Boxes 4-7:
Included in this subseries are audit reports, financial reports, operating budgets, mortgage and tax records, federal and state (Florida) tax returns. This material represents the financial operations of the Foundation, and records relate to the retirement facility, including the various businesses located in the Nalcrest Town Center, namely the market, restaurant, beauty shop, laundry and service station. Monthly reports on financial operations include statements of receipts and disbursements, reports of occupancy and accounts receivable, bank reconciliation reports, and trial balance sheets. Folders are arranged first alphabetically by title of report, then in chronological order.
**Subseries H, General Ledgers, 1964-1974, Boxes 7-9:**
General Ledgers contain the itemized recording of receipts and disbursements, payroll and petty cash, and bank transactions and balances for the Nalcrest retirement facility. These include the various businesses located in the Nalcrest Town Center, namely the market, restaurant, service station, beauty shop and laundromat. General ledgers have been unbound and covers discarded, however, discoloration from the covers remains on a significant number of ledger sheets. Oversize ledgers are boxed separately.
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NALC Records, 1892-1978
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Subseries A, Subject Files, 1892-1973, Box 1:

Box 1

Contract Negotiations; Craft Proposals, 1971
1. Craft (Working file)
2. Letter Carrier Craft (Working file)
3-4. Multi-Craft (Working File)
6. Mutual Benefit Association; Charter of Incorporation (State of Tennessee), with Amendments, 1892-1945
7. NALC Officers’ and Employees’ Retirement Plan; Annuitant lists, 1971

Subseries B, Conventions, 1962-1974, Box 1:

Box 1

10. 43rd Biennial Convention (Denver, CO), 1962; Expense records
Pre-convention work details

11. 44th Biennial Convention (Miami, FL), 1964; Band schedules,
Committee assignment/Reimbursement/Awards list
Convention Call
Correspondence

12. 45th Biennial Convention (Detroit, MI), 1966;
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Report to Executive Committee
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   Gratuities report
   Reimbursement reports

14. 47th Biennial Convention (Honolulu, HI), 1970;
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   Correspondence
   Expenses
   Hotel

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48th Biennial Convention (New Orleans, LA), 1972;
17. Auditorium rental:
   Municipal Auditorium of New Orleans
   The Rivergate, Port of New Orleans Exhibition Center
18. Badges, signs and souvenirs
20. Bands and parades
21. Committee assignments
22. Convention Call
23. Convention Chronicle (No. 1, 5)
24. Convention fund
25. Daily schedule
26. Delegate credentials/Worksheets
27. Local negotiations (Information for branch negotiators), 1972
28. Miscellaneous file
29. Postal Record (Special convention issue)
30-31. Reimbursement records and attendee lists

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33. Secretary-Treasurer’s Report
34. Building Management’s Report

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36. City Delivery Committee
37. Motorization, Retirement and Health Benefits Committee
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Subseries C, Financial Records, 1966-1978, Box 1:

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46. Audit Reports (NALC Annuity Fund), 1972-1974
47. Comparative Statements of Income and Expenses (Ledger Sheets),
    1 Apr 1968 to 31 Mar 1972
48. General Fund; Misc. balance statements, 1966 to 1975
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2. Articles of Incorporation, Amendment to, 1969
5. Nalcrest Board of Trustees; Assignments, correspondence, 1959-1977
6. Nalcrest Board of Trustees Annual Meeting, 1-21-64
7. Nalcrest Board of Trustees Annual Meeting, 2-19-65
8. Nalcrest Board of Trustees Annual Meeting, 1-26-66
9. Nalcrest Board of Trustees Annual Meeting, 2-14-67
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36. State Investment Council (NM); Reserve Account, 1974-1976
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Box 2

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42. Eric J. Jansson & Co. (CPAs), 1966-1974
43. Eric J. Jansson & Co.; 1974 Audit (Worksheets)
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45. First American National Bank of Nashville; Loan, 1963
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47. Insurance Agencies; Policy information, 1963-1968
49. Mortgage; Application for Project Mortgage Insurance, 1961-1963
50. Mortgage; Irving Trust Company (with Loan Agreement), 1962-1963
53. Mutual Benefit Association (MBA) Loan Sinking Fund, 1963
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3. Florida Land Parcel; Property description, 1961
4. Indian Lake Estates (Polk County, FL); Survey, Jan 1980
5. Lake Wales, FL; Special Report, [1962]
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7. Property Appraisal, 1972
12. Stevmier, Inc., 1963

**Subseries E, Promotional Material, 1958-1979,** Box 3:

**Box 3**

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18. Correspondence, NALC Branches, 1963-1965
20. Dedication Ceremony, 1964
21. Floor Plans
22. Groundbreaking Ceremony, 1962
23. Information Booklet; *A New Dimension in Retirement Living... NALCREST, n.d.*
24. Information Kits
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36. Correspondence, Cone, Daniel N., Jr. (General Manager), 1967-1975
37. Correspondence, Doherty, William C. (Coordinator), n.d., 1962-1972
38. Correspondence, Doherty, William C., 1973-1980
39. Correspondence, Hermening, Glen L. (General Manager), 1963-1967
40. Correspondence, Nalcrest Residents, n.d., 1964-1974
41. Employees; Agreements, correspondence, insurance, n.d., 1964-1966
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45. Furniture; Sales, 1964-1967
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28. Monthly Reports, Apr-Jun 1968  
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1. First National Bank of Lake Wales; Mortgage Records, 1965-1969
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