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November 30, 2016

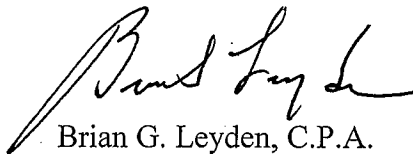
Executive Board and Membership Representatives
New York State Correctional Officers & Police Benevolent Association, Inc.
Albany, NY 12209

I have performed procedures outlined in the attached report agreed to by the Treasurer of the New York State Correctional Officers & Police Benevolent Association, Inc. on behalf of the Executive Board and Members designed to meet the Treasurer's requirement under the Constitution and By-laws Article XVI, Duties of Officers, Part C. Treasurer, Paragraph 4 to provide a quarterly review of the expenditures, accounting controls, documentation and operating activity of the New York State Correctional Officers & Police Benevolent Association, Inc. The agreed to procedures were applied to accounting and operating data and transaction covering the three months ended September 30, 2016.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The application, inference and evaluation of these procedures are solely the responsibility of management, and I make no representation regarding the procedures applied, except for the results presented. If I had performed additional procedures or if I had conducted an audit in accordance with generally accepted auditing standards, matters in addition to any findings that may result from the procedures performed, might have come to my attention and been reported to you.

I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial results of the New York State Correctional Officers & Police Benevolent Association, Inc. Accordingly, I do not express such an opinion.

This report is solely intended for the use of the Executive Board and the Membership Representatives of the New York State Correctional Officers & Police Benevolent Association, Inc. and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.



Brian G. Leyden, C.P.A.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

**Report on Agreed Upon Procedures –
Accounting Transactions and Procedures Review
Under NYSCOPBA Constitution and By-Laws
(Article XVI Duties of Officers, Part C. Treasurer, Paragraph 4)**

For the Three Months Ended September 30, 2016

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

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**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2016

I) Bank Accounts – except PAC Funds

Procedure BANK RECONCILIATION'S: All NYSCOPBA bank reconciliations reviewed for accuracy and timeliness of reconciliation to maintain integrity and control.

Results:

- 1) All reconciliations were reviewed and traced to the General Ledger. No exceptions were found.
- 2) All monthly bank reconciliation's were timely prepared following month end. Clerical accuracy of the reconciliation and supporting schedules were reviewed. No exceptions were found.

Procedure DEPOSITS: All deposits to bank are to be traced to deposit records and the General Ledger. Review one month's supporting documentation.

Results:

- 1) During the three months ended September 30, 2016 a total of 105 deposits, transfers or wires totaling \$4,357,130 were recorded in the General Operating Account. All transactions were traced to bank records and General Ledger coding and recording. No exceptions were found.
- 2) Supporting documentation of all September 2016 deposits were reviewed. No exceptions were found.

Procedure DISBURSEMENTS: A representative sample of expenditures disbursed during the period in review are to be traced to proper documentation, cancelled checks, bank records and the General Ledger.

Results:

- 1) During the three months ended September 30, 2016 a total of 1,130 checks, transfers or wires totaling \$2,541,206, excluding payroll, were disbursed from the General Account. A total of 57 items were selected for review. The selected sample represented a total of \$599,327, which was 5% of the total disbursed during the three months ended September 30, 2016. The payroll transfers during the period were tested under the payroll activity procedures. The selected transactions were traced to supporting documentation, cancelled checks, wire transfers, bank records and General Ledger coding and recording. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2016

II) PAC Funds

Procedure PAC Funds: PAC Fund activity is to be reconciled to custodian bank statements, transfers from the General Operating Account Funds are to be verified as received, and expenditures disbursed during the period traced to cancelled checks.

Results:

- 1) All transactions in the custodian account and transfers from the General Operating Account was reconciled to custodian bank statements. No exceptions were found. Note: PAC Fund activity is reported separately and is not included in the general operating accounting of NYSCOPBA. During the three months ended September 30, 2016 a total of \$75,000 was transferred to the PAC Account. A total of \$120,500 was disbursed from the PAC account. Listing of transfers and disbursements funds for the first quarter were traced to deposits and cancelled checks on the PAC account bank statements. No exceptions were found.

III) Payroll

Procedure PAYROLL: Payroll postings and recordings are to be reviewed for accuracy and timely recording.

Results:

- 1) Payrolls for the three months ended for September 30, 2016 (6 pay-dates) were selected and reviewed for completeness and accuracy. All related transfers and transactions were traced to General Ledger recording and coding, bank statements and supporting documentation. No exceptions were found.
- 2) Total payroll recorded in the General Ledger accounting system was reconciled to year to date reports from the payroll service. No exceptions were found.
- 3) The payroll selected, August 17, 2016, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

**SUMMARY OF PROCEDURES APPLIED AND RESULTS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2016**

IV) Sectors

Procedure SECTORS: Sector bookkeeping, funding agreements, reimbursements and operations are being maintained in compliance with written procedures.

Results:

- 1) Accounting staff was queried regarding on-going compliance and sector accounting activity. No incidences of material exception to procedures were noted.
- 2) Sector reimbursements are included in the General Account disbursement sample testing.
- 3) The following exception was found:
Several checks have been clearing with one signature. The Treasurer has been notified and the required second signature will be obtained.

V) General Ledger Accounting System

Procedure GENERAL LEDGER: The General Ledger Accounting System should provide detailed accounting by Board designated "cost centers", budget to actual monitoring, and provide reliable detail of operations by cost categories and ensure the reliability of membership representative provided financial reports.

- 1) All recorded transactions during the three months ended September 30, 2016 were scanned and randomly checked for proper account postings and cost center designation. No material exceptions were found to deviate from proper posting and cost center designation.
- 2) All cost center line items in the approved 2016 NYSCOPBA budget were traced to the proper cost center and category in the General Ledger System.
- 3) Monthly accruals for the quarter for Union Leave were traced to calculations. No exceptions were found.
- 4) All equipment requiring capitalization and appropriate depreciation entries were traced back to supporting documentation. No exceptions were found.
- 5) Accounts Payable balances were tested against individual vendor balances to ensure accuracy of recorded liability.
- 6) Cash activity was reviewed as a comparison to the 2nd quarter 2016 for unusual items or specific inclusions. No items identified.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF MANAGEMENT ADVISEMENTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2016

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of November 30, 2016, receipts have not been received from various Sectors in the 1st, 2nd, and 3rd quarters 2016. This list is reviewed monthly by the Treasurer.

All Sectors should submit the required documentation to the accounting department on a timely basis.

During the second quarter review of sector expenses, the following eight sectors were tested. Disbursements over 45 days old missing documentation were cleared by the Treasurer. The total of the cleared disbursements of the tested sectors are as follows:

Cayuga - \$0
Bedford Hills - \$431
Hudson - \$635
Five Points - \$0
Green Haven - \$0
Lakeview Shock - \$57
Otisville - \$821
Watertown - \$0

The Treasurer also cleared all other disbursements over 45 days old missing documentation. Sectors with cleared missing documents totaling more than \$1,000 during the 3rd quarter of 2016 are as follows:

Great Meadow - \$1,195

* * * * *

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

SUMMARY OF PAC FUNDS

QUARTER ENDED SEPTEMBER 30, 2016

OPENING BALANCE 7-1-16	\$113,708.95
TRANSFERS TO PAC ACCOUNT 7-1 TO 9-30-16	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 7-1 TO 9-30-16, PER LISTING	\$120,500.00

ENDING BALANCE 9-30-16	\$68,208.95
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PAC BANK ACCOUNT BALANCE 9-30-16	\$74,458.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$6,250.00

ADJUSTED PAC BANK ACCOUNT BALANCE 9-30-16	\$68,208.95
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ADJUSTED DIFFERENCE:	\$0.00
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH SUMMARY

QUARTER ENDED SEPTEMBER 30, 2016

	<u>BALANCE</u> <u>9/30/2016</u>	<u>BALANCE</u> <u>6/30/2016</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 1,474,609	\$ 834,809	\$ 639,800	77%
KEY BOND INVESTMENTS	\$ 9,341,674	\$ 9,341,674	\$ -	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 68,209	\$ 113,709	\$ (45,500)	-40%
PAYPAL ACCOUNT	\$ 130	\$ 190	\$ (60)	-32%
RAINY DAY FUND	\$ 262,470	\$ 256,818	\$ 5,652	2%
LEGAL DEFENSE FUND	\$ 768,465	\$ 776,244	\$ (7,779)	-1%
LEGAL DEFENSE BOND INVESTMENTS	\$ 1,015,976	\$ 1,015,976	\$ -	0%
TOTALS	\$ 13,011,533	\$ 12,419,420	\$ 592,113	5%

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
07/06/2016		REFUND CPOF 2016			
	Wyndham Grand Pittsburgh Downtown	REFUND CPOF 2016	1000 - General Operating - Key Bank 5777 - Lodging	1,630.20 1,630.20	Y
07/06/2016		Retired Mbr Dues Deduction #39	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #38	4660 - Retired Members Dues	16,371.56 16,371.56	Y
07/06/2016		Retired Mbr Dues Deduction #40	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #39	4660 - Retired Members Dues	18.72 18.72	Y
07/06/2016		Retiree Dental	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 - Retiree vision	62,892.55 62,892.55	Y
07/06/2016		Retiree Vision	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	12,817.17 12,817.17	Y
07/06/2016		Legal Fees REFUND	1000 - General Operating - Key Bank		
	Doldo & Neddo PC	Legal Fees REFUND	5822 - Defense Attorneys	2,000.00 2,000.00	Y
07/06/2016		Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	1000 - General Operating - Key Bank		
	SC Mid-Hudson Region	Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	5840-1 - Regional PR (Expense)	1,970.00 1,970.00	Y
07/06/2016		Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	1000 - General Operating - Key Bank		
	SC Mid-Hudson Region	Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	5840-1 - Regional PR (Expense)	75.00 75.00	Y
07/06/2016		Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	1000 - General Operating - Key Bank		
	SC Mid-Hudson Region	Mid-Hudson Regional PR/ NYSCOPA Unity Night Refund	5840-1 - Regional PR (Expense)	150.00 150.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	100.00 100.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	100.00 100.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	100.00 100.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	100.00 100.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	200.00 200.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	200.00 200.00	Y
07/07/2016		Vets Cmte Tour 2016 REFUND	1000 - General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 - Veterans (Veterans)	100.00 100.00	Y
07/07/2016		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	472,858.35	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	6,876.85	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,853.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,706.00 542,294.20	Y
07/13/2016		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,462.81	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	2,797.04	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	590.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,180.00	
				15,029.85	Y
07/11/2016		Admin Charges 6/24/16- 7/7/16	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 6/24/16- 7/7/16	4415 · Institutional Payroll	400.35	
				400.35	Y
07/13/2016		Deposit	1000 · General Operating - Key Bank		
	Key Bank	1st Qtr Analysis Service Charge REFUND	5906 · Bank Service Fees	2,685.93	
				2,685.93	Y
07/13/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	1,000.00	
				1,000.00	Y
07/13/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	200.00	
				200.00	Y
07/15/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
				100.00	Y
07/15/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	200.00	
				200.00	Y
07/15/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
				100.00	Y
07/18/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
				100.00	Y
07/18/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
				100.00	Y
07/21/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,944.10	
	NYS Controller	Ins Agency Dues	4420 · Institutional P/R Agency Fee	6,361.31	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,796.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,592.00	
				540,693.41	Y
07/21/2016		Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank		
	Briquer, Tim	Statewide Golf Tournament 8/23/16	5931-2 · "SAP"-Assoc.Level	380.00	
				380.00	Y
07/21/2016		Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank		
	Wojeski, Stash	Statewide Golf Tournament 8/23/16	5931-2 · "SAP"-Assoc.Level	1,500.00	
				1,500.00	Y
07/27/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,462.81	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	2,912.79	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	594.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,188.00	
				15,157.60	Y
07/26/2016		Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank		
		Statewide Golf Tournament 8/23/16	5931-2 · "SAP"-Assoc.Level	480.00	
				480.00	Y
07/26/2016		Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank		
		Statewide Golf Tournament 8/23/16	5931-2 · "SAP"-Assoc.Level	380.00	
				380.00	Y
07/27/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
		Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00		
	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	200.00		
			<u>1,000.00</u>		Y
07/27/2016	Roswell Park Cancer Inst	Admin Charges 7/8/16- 7/21/16			
		Admin Charges 7/8/16- 7/21/16	400.35		
			<u>400.35</u>		Y
07/28/2016	Ink 48- A Kimpton Hotel	6/2/16 Troopers PBA dinner REFUND			
		6/2/16 Troopers PBA dinner REFUND	1,108.67		
			<u>1,108.67</u>		Y
07/28/2016	Clancy, Daniel	Statewide Golf Tournament 8/23/16			
		Statewide Golf Tournament 8/23/16	380.00		
			<u>380.00</u>		Y
07/28/2016	Key Bank	Deposit			
		2nd Qtr Analysis Service Charge REFUND	3,167.98		
			<u>3,167.98</u>		Y
07/29/2016	Friends of Kathy Marchione Committee	Statewide Golf Tournament 8/23/16			
		Statewide Golf Tournament 8/23/16	100.00		
			<u>100.00</u>		Y
08/04/2016	NYS Controller	Deposit			
	NYS Controller	Inst Mbr Dues	472,827.88		
	NYS Controller	Inst Agency Dues	5,705.59		
	NYS Controller	Legal Defense Fund	20,806.00		
	NYS Controller	Rainy Day Fund	41,612.00		
			<u>540,951.47</u>		Y
07/31/2016		Interest			
		Interest	0.42		
			<u>0.42</u>		Y
08/01/2016	Holiday Inn Manhattan	REFUND 911 Tour De Force 9/13/16			
		REFUND 911 Tour De Force 9/13/16	3,466.03		
			<u>3,466.03</u>		Y
08/01/2016	NYS and Local Retirement Systems	Retiree Vision			
		Retiree Vision	12,630.33		
			<u>12,630.33</u>		Y
08/01/2016	NYS and Local Retirement Systems	Retiree Dental			
		Retiree Dental	61,523.22		
			<u>61,523.22</u>		Y
08/01/2016	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #40			
		Retired Mbr Dues Deduction #40	16,548.36		
			<u>16,548.36</u>		Y
08/01/2016	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #41			
		Retired Mbr Dues Deduction #41	18.72		
			<u>18.72</u>		Y
08/01/2016	Key Bank	Deposit			
		Deposit Investment Acct Interest - Anh Busch	5,375.00		
			<u>5,375.00</u>		Y
08/01/2016	Key Bank	Deposit			
		Deposit Investment Acct Interest - IL State Bond	32,397.83		
			<u>32,397.83</u>		Y
08/02/2016	Crossman, John	Statewide Golf Tournament 8/23/16			
		Statewide Golf Tournament 8/23/16	380.00		
			<u>380.00</u>		Y
08/02/2016	Park Outdoor Advertising of New York	Statewide Golf Tournament 8/23/16			
		Statewide Golf Tournament 8/23/16	100.00		
			<u>100.00</u>		

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
08/03/2016	Pecue, Robert	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	100.00 380.00 <u>380.00</u>	Y Y
08/04/2016	AFLAC AFLAC AFLAC AFLAC AFLAC	Admin Charges March 2016- July 2016 Admin Charges March Admin Charges April Admin Charges May Admin Charges June Admin Charges July	1000 · General Operating - Key Bank 1201 · Miscellaneous Receivable 1201 · Miscellaneous Receivable 1201 · Miscellaneous Receivable 1201 · Miscellaneous Receivable 1201 · Miscellaneous Receivable	 1,621.77 1,628.24 1,632.55 1,655.27 2,494.57 <u>9,032.40</u>	 Y
08/05/2016		Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level 5931-2 · "SAP"-Assoc.Level	 95.00 285.00 <u>380.00</u>	 Y
08/05/2016		Vets Cmte Tour 2016 REFUND Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank 5689 · Veterans (Veterans)	 100.00 <u>100.00</u>	 Y
08/05/2016		Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 380.00 <u>380.00</u>	 Y
08/10/2016	NYS Controller NYS Controller NYS Controller NYS Controller	Deposit Admin Mbr Dues Admin Agency Dues Legal Defense Fund Rainy Day Fund	1000 · General Operating - Key Bank 4410 · Administrative Payroll 4405 · Admin P/R Agency Fee 4425 · Legal Defense Fund Dues 4430 · Rainy Day Fund Dues	 10,465.17 2,798.76 588.00 1,176.00 <u>15,027.93</u>	 Y
08/09/2016	Roswell Park Cancer Inst	Admin Charges 7/22/16- 8/4/16 Admin Charges 7/22/16- 8/4/16	1000 · General Operating - Key Bank 4415 · Institutional Payroll	 400.35 <u>400.35</u>	 Y
08/10/2016	Lippes, Mathias, Et Al, LLP	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 1,500.00 <u>1,500.00</u>	 Y
08/10/2016	Brian G. Leyden, CPA	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 750.00 <u>750.00</u>	 Y
08/10/2016	Dion, Matthew	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 380.00 <u>380.00</u>	 Y
08/10/2016	Gold, Kenneth	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 380.00 <u>380.00</u>	 Y
08/10/2016	Helwig, Gregory A	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 380.00 <u>380.00</u>	 Y
08/11/2016	Albrecht, Anthony	Retired Mbr Dues Retired Mbr Dues	1000 · General Operating - Key Bank 4660 · Retired Members Dues	 25.00 <u>25.00</u>	 Y
08/12/2016	Northern Region	Statewide Golf Tournament 8/23/16 Northern Regional PR/ Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 800.00 <u>800.00</u>	 Y
08/12/2016		Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 340.00 <u>340.00</u>	 Y
08/18/2016	NYS Controller NYS Controller NYS Controller NYS Controller	Deposit Inst Mbr Dues Inst Agency Dues Legal Defense Fund Rainy Day Fund	1000 · General Operating - Key Bank 4415 · Institutional Payroll 4420 · Institutional P/R Agency Fee 4425 · Legal Defense Fund Dues 4430 · Rainy Day Fund Dues	 471,742.10 5,009.89 20,734.00 41,468.00 <u>538,953.99</u>	 Y
08/16/2016	Lambert Consulting Services	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	 100.00 <u>100.00</u>	 Y

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
			100.00		Y
08/19/2016	JCB Specialties, Inc.	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	1,500.00 1,500.00	Y
08/22/2016	Roswell Park Cancer Inst	Admin Charges 8/5/16- 8/18/16 Admin Charges 8/5/16- 8/18/16	1000 · General Operating - Key Bank 4415 · Institutional Payroll	423.90 423.90	Y
08/24/2016	NYS Controller NYS Controller NYS Controller NYS Controller	Deposit Admin Mbr Dues Admin Agency Dues Legal Defense Fund Rainy Day Fund	1000 · General Operating - Key Bank 4410 · Administrative Payroll 4405 · Admin P/R Agency Fee 4425 · Legal Defense Fund Dues 4430 · Rainy Day Fund Dues	10,349.42 2,770.85 585.00 1,170.00	Y
08/24/2016		Statewide Golf Tournament 8/23/16 Proceeds Statewide Golf Tournament 8/23/16 Proceeds	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	14,875.27 3,011.00 3,011.00	Y
08/26/2016		Vets Cmte Tour 2016 REFUND Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank 5689 · Veterans (Veterans)	100.00 100.00	Y
08/26/2016		Vets Cmte Tour 2016 REFUND Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank 5689 · Veterans (Veterans)	200.00 200.00	Y
08/26/2016	Fellows Promotional Offers	Shredder REFUND Shredder REFUND	1000 · General Operating - Key Bank 5753 · Office Supplies	100.00 100.00	Y
09/01/2016	NYS Controller NYS Controller NYS Controller NYS Controller	Deposit Inst Mbr Dues Inst Agency Dues Legal Defense Fund Rainy Day Fund	1000 · General Operating - Key Bank 4415 · Institutional Payroll 4420 · Institutional P/R Agency Fee 4425 · Legal Defense Fund Dues 4430 · Rainy Day Fund Dues	471,918.25 6,797.44 20,830.00 41,660.00 541,205.69	Y Y
08/30/2016	Matthews, Clayton	Retired Mbr Dues Retired Mbr Dues	1000 · General Operating - Key Bank 4660 · Retired Members Dues	25.00 25.00	Y
09/01/2016	NYS and Local Retirement Systems	Retiree Dental Retiree Dental	1000 · General Operating - Key Bank 5688 · Retiree vision	61,876.44 61,876.44	Y Y
09/01/2016	NYS and Local Retirement Systems	Retiree Vision Retiree Vision	1000 · General Operating - Key Bank 5688 · Retiree vision	12,871.62 12,871.62	Y Y
09/01/2016	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #42 Retired Mbr Dues Deduction #42	1000 · General Operating - Key Bank 4660 · Retired Members Dues	16,704.36 16,704.36	Y Y
09/01/2016	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #43 Retired Mbr Dues Deduction #43	1000 · General Operating - Key Bank 4660 · Retired Members Dues	18.72 18.72	Y Y
09/01/2016	Lynn's Uptown Tavern	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	200.00 200.00	Y Y
09/01/2016	Paesans Pizza	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	100.00 100.00	Y Y
08/31/2016		Interest Interest	1000 · General Operating - Key Bank 4605 · Sweep Account	0.61 0.61	Y
09/06/2016	Roswell Park Cancer Inst	Admin Charges 8/19/16- 9/1/16 Admin Charges 8/19/16- 9/1/16	1000 · General Operating - Key Bank 4415 · Institutional Payroll	423.90 423.90	Y Y
09/06/2016	Hilton Garden Inn Albany Medical Center	Statewide Golf Tournament 8/23/16 Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank 5931-2 · "SAP"-Assoc.Level	500.00 500.00	Y Y
09/06/2016		Admin Fees 5/1/16- 8/31/16	1000 · General Operating - Key Bank		

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Norvest Financial Services	Admin Fees 5/1/16- 8/31/16	4800 · Miscellaneous Income	(289.21)	
	Norvest Financial Services	Admin Fees 5/1/16- 8/31/16	1201 · Miscellaneous Receivable	17,600.00	
			17,310.79	Y	Y
09/07/2016		Statewide Golf Tournament 8/23/16	1000 · General Operating - Key Bank		
	Andy & Son's Italian Food & Deli	Statewide Golf Tournament 8/23/16	5931-2 · "SAP"-Assoc.Level	100.00	
			100.00	Y	Y
09/07/2016		Vets Cmte Tour 2016 REFUND	1000 · General Operating - Key Bank		
	Jewett, Edward	Vets Cmte Tour 2016 REFUND	5689 · Veterans (Veterans)	100.00	
			100.00	Y	Y
09/07/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,462.81	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	2,679.37	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	586.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,172.00	
			14,900.18	Y	Y
09/15/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	470,711.69	
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	6,425.32	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,766.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,532.00	
			539,435.01	Y	Y
09/08/2016		Deposit	1000 · General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest - Key Bond	4600 · Interest Income	5,875.00	
			5,875.00		Y
09/15/2016		REFUND Equipment Rental Stacker & Folder 4/1/16- 6/30/16	1000 · General Operating - Key Bank		
	Pitney Bowes Inc.	REFUND Equipment Rental Stacker & Folder 4/1/16- 6/30/16	5650 · Equipment Lease and Rental	489.00	
			489.00	Y	Y
09/15/2016		Deposit	1000 · General Operating - Key Bank		
	Key Bank	Bank of America - Deposit Investment Acct Interest	4600 · Interest Income	45,292.50	
			45,292.50		Y
09/15/2016		Deposit	1000 · General Operating - Key Bank		
	Key Bank	Capital One Financial - Deposit Investment Acct Interest	4600 · Interest Income	50,625.00	
			50,625.00		Y
09/21/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,947.16	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	3,105.35	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	578.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,156.00	
			14,786.51	Y	Y
09/19/2016		Admin Charges 9/2/16- 9/15/16	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 9/2/16- 9/15/16	4415 · Institutional Payroll	447.45	
			447.45	Y	Y
09/19/2016		SSP Refund	1000 · General Operating - Key Bank		
	SC Wyoming	SSP Refund	5922 · Special Sector Projects - "ssp"	90.09	
			90.09	Y	Y
09/19/2016		Key Possibility Card REFUND	1000 · General Operating - Key Bank		
	Key Bank	Key Possibility Card REFUND	4800 · Miscellaneous Income	100.55	
			100.55	Y	Y
09/23/2016		Key Possibility Card REFUND	1000 · General Operating - Key Bank		
	Key Bank	Key Possibility Card REFUND	4800 · Miscellaneous Income	484.93	
			484.93	Y	Y
09/29/2016		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,574.64	
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	5,522.63	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,762.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,524.00	
			539,383.27	Y	Y
09/27/2016		Downstate REFUND	1000 · General Operating - Key Bank		
	Cooper, Monica	Downstate REFUND - Jet / Giants Game	2430 · Suspense-Sector Regular Funds	3,000.00	
			3,000.00	Y	Y
09/29/2016		Admin Charges August & September	1000 · General Operating - Key Bank		
	AFLAC	Admin Charges August	4800 · Miscellaneous Income	930.24	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2016

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	AFLAC	Admin Charges September	4800 - Miscellaneous Income	938.32	
			1,868.56	Y	Y
09/30/2016		REFUND Boots For Color Guard Bare Hill	1000 - General Operating - Key Bank		
	IBC, Inc.	REFUND Boots For Color Guard Bare Hill	5922 - Special Sector Projects - "ssp"	119.00	
			119.00	Y	Y
09/30/2016		Interest	1000 - General Operating - Key Bank		
		Interest	4605 - Sweep Account	0.72	
			0.72		Y
			4,357,129.66		

SEPTEMBER 2016 TESTED

1,766,516.07

41%

100% OF DEPOSITS TRACED
TO GENERAL LEDGER

NYSOPBA SUMMARY OF OPERATING DISBURSEMENTS

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED SEPTEMBER 30, 2016

AMOUNT	INTERVALS	NUMBER OF TRANSACTIONS	% OF DOLLAR OF TRANSACTIONS	% OF NUMBER OF TRANSACTIONS	TESTING OF DOLLAR OF TRANSACTIONS	NUMBER OF TRANSACTIONS
\$0.00	> \$500,000	0	0.0%	0.0%	\$ -	-
\$587,539.74	> \$100,000 < \$500,000	3	23.1%	0.3%	\$ 195,846.58	1
\$480,648.21	> \$50,000 < \$100,000	7	18.9%	0.6%	\$ 108,277.82	2
\$434,878.63	> \$25,000 < \$50,000	11	17.1%	1.0%	\$ 126,801.79	3
\$0.00	> \$20,000 < \$25,000	0	0.0%	0.0%	\$ -	-
\$135,350.72	> \$15,000 < \$20,000	8	5.3%	0.7%	\$ 35,260.00	2
\$141,827.28	> \$10,000 < \$15,000	12	5.6%	1.1%	\$ 35,292.50	3
\$128,264.24	> \$7,500 < \$10,000	16	5.0%	1.4%	\$ 31,091.01	4
\$51,574.54	> \$5,000 < \$7,500	9	2.0%	0.8%	\$ 11,000.00	2
\$128,878.81	> \$2,500 < \$5,000	38	5.1%	3.4%	\$ 25,725.45	7
\$26,743.22	> \$2,000 < \$2,500	12	1.1%	1.1%	\$ 6,542.40	3
\$55,341.09	> \$1,500 < \$2,000	34	2.2%	3.0%	\$ 7,960.00	5
\$95,238.07	> \$1,000 < \$1,500	79	3.7%	7.0%	\$ 6,538.25	5
\$39,528.35	> \$750 < \$1,000	45	1.6%	4.0%	\$ 3,705.53	4
\$62,418.72	> \$500 < \$750	106	2.5%	9.4%	\$ 2,470.68	4
\$131,666.26	> \$250 < \$500	426	5.2%	37.7%	\$ 2,233.17	7
\$35,724.08	> \$100 < \$250	209	1.4%	18.5%	\$ 451.82	3
\$5,583.57	< \$100	115	0.2%	10.2%	\$ 130.20	2
\$ 2,541,205.53		1,130	100%	100%	\$ 599,327.20	57
					23.6%	5.0%

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED SEPTEMBER 30, 2016

CHECK NUMBER	DATE	PAYEE	DESCRIPTION	AMOUNT	CANCELLED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
84543	07/18/2016	Lippas, Mathias, Et Al, LLP	August Retainer	185,846.58	Y	Y	Y	
84125	07/12/2016	Moore Insurance Agency, Inc.	2016-2017 Various Policies Renewal & ADJ/Auto	57,232.23	Y	Y	Y	
89103	07/11/2016	NYS Commission of Tax and Finance	Union Leave Harmon 4/1/16- 9/30/16	51,045.59	Y	Y	Y	
89863	09/06/2016	City School District of Albany	SBL 75.60-2-27	44,725.09	Y	Y	Y	
89100	07/06/2016	Norvest Financial Services	June Premium	42,051.70	Y	Y	Y	
89588	09/08/2016	Shafter Tours	Vets Cmte Tour 2016 FINAL	40,025.00	Y	Y	Y	
89004	07/06/2016	Broadway Carpet & Linoleum	Building Improvement Hackett Blvd Carpets & Flood Damage Broken Pipe 2/19	19,440.00	Y	Y	Y	
89551	09/22/2016	Ulrica Cornets	SAP Ulrica Cornets 2016- 2017	12,792.50	Y	N	Y	Check outstanding
89506	09/30/2016	WNYT-TV	Advertisements 8/23/16- 9/25/16	15,820.00	Y	N	Y	Check outstanding
89532	08/05/2016	Van Wagner Sports & Entertainment	Advertising/ Sponsorship Siena	12,900.00	Y	Y	Y	
89503	09/30/2016	Bolton-St Johns, LLC	October Retainer	10,000.00	Y	Y	Y	
89153	07/18/2016	Call	Main Office Supplies & Equipment Shredders	8,386.67	Y	Y	Y	
89520	08/26/2016	Time Warner Cable MEDIA-NE	Advertisement 2/23/16- 3/27/16	7,724.34	Y	Y	Y	
89537	08/19/2016	Cynthia L. Goss/ MAP	MAP August	7,500.00	Y	Y	Y	
89581	09/07/2016	Ulrica College Athletics	SAP Sponsorship Ulrica College Athletics/ Ulrica College Mens Hockey	7,500.00	Y	Y	Y	
89573	09/07/2016	Policy Innovation, Inc.	Consulting Services - Policy Issues	6,000.00	Y	Y	Y	
89389	08/11/2016	Feldman, Kidman, Coffey, Sapp & Regemba	Legal Fees CO Harbour	5,000.00	Y	Y	Y	
89184	07/27/2016	Townsquare Media of Albany	Advertisement Countryfest Sponsorship	4,593.80	Y	Y	Y	
89439	09/21/2016	New York State Watch	Email Alert Track 1/1/17- 12/31/17	4,180.00	Y	N	Y	Check outstanding
89205	07/29/2016	Munoz, Thelma	Food & Beverage Track Day 7/29/16	3,762.70	Y	Y	Y	
Auto W/D	08/25/2016	National Grid	Hackett Blvd 7/8/16- 8/8/16	3,103.42	Y	Y	Y	
89126	07/12/2016	Renaissance Albany Hotel	Lobby Day 5/9/16	2,875.53	Y	Y	Y	
89288	08/02/2016	amazon.com	Office Supplies, Office Furniture & Computer Supplies	2,714.00	Y	Y	Y	
89078	07/07/2016	Press Republican	Advertising Clinton PR	2,393.40	Y	Y	Y	
89558	08/24/2016	Arlim Sports Soccer Store	Mid-Hudson Regional PRJ 2016 U12 AB Uniforms	2,146.00	Y	N	Y	Check stop payment
89139	07/14/2016	IPWTO s.c.o	IPWTO Filling + Service 6/8/16- 7/6/26	2,000.00	Y	Y	Y	
89094	07/08/2016	Thomas M. Lindsey Memorial Foundation	Central Regional PRJ SAP Thomas Lindsey Foundation	1,860.00	Y	Y	Y	
89535	08/19/2016	Alexander at Patroon Creek	Association Apartment September Rent	1,600.00	Y	Y	Y	
89652	09/01/2016	Ogdensburg Command Performances	SAP/ Ogdensburg Command Performances	1,500.00	Y	Y	Y	
89276	07/28/2016	Orange County Choppers Cafe	Mid-Hudson Regional PR End of Watch Memorial	1,486.90	Y	Y	Y	
89548	08/22/2016	Law Office James E. Long Esq.	Legal Fees Re: David Young	1,368.17	Y	Y	Y	
89863	09/23/2016	Bison Baseball	Western Regional PRJ Buffalo Bison Baseball 2017	1,346.70	Y	Y	Y	
89100	07/28/2016	Sawchuk, Tammy L.	Executive VP 7/11/16- 8/4/16	1,183.80	Y	Y	Y	
89206	07/28/2016	Powers, Michael B.	President Powers 7/25/16- 7/31/16	1,130.68	Y	Y	Y	
PRV 091416	09/14/2016	Sawyer, Thomas	LE BA 8/29/16- 9/9/16	986.70	Y	Y	Y	
89442	08/17/2016	Carlson, Michael	August EA	940.62	Y	Y	Y	
89504	08/15/2016	Mazzeila, Michael	VP 7/29/16- 8/18/16	935.00	Y	Y	Y	
89524	08/17/2016	Viddio, David	Treasurer 8/01/16- 8/18/16	836.21	Y	Y	Y	
PRV 081716	08/17/2016	Dilline, Michael	Recording Secretary Dilline 7/25/16- 8/4/16	741.04	Y	Y	Y	
89758	08/15/2016	Koehler & Isaacs	Legal Fees - Transcripts	642.30	Y	Y	Y	
PRV 091416	09/14/2016	Marro, Michael	SS 8/22/16- 9/2/16	561.54	Y	Y	Y	
PRV 080316	08/03/2016	Moheashed, AI	BA 7/11/16- 7/20/16	525.80	Y	Y	Y	
89624	08/30/2016	Miano, Joseph	7/10/15- 7/22/16	469.80	Y	Y	Y	
89854	09/23/2016	Combs, Jason	BA 8/15/16- 8/25/16	360.42	Y	Y	Y	
89545	08/22/2016	Gumley, James	Vets Cmte 9/2/16- 9/23/16	323.05	Y	Y	Y	
PRV 080316	08/03/2016	Ohras, Alan	Meeting Expense 8/22/16 & 8/25/16	300.00	Y	Y	Y	
89278	08/01/2016	Gavin, John	SS 7/25/16- 7/28/16	275.10	Y	Y	Y	
89045	07/07/2016	Axis Productions	SAP Honor Guard Jackets	254.80	Y	Y	Y	
89179	07/27/2016	Karamanos, George	Retirement Award	188.54	Y	Y	Y	
89177	07/27/2016	Holiday Inn Buffalo Airport	Sector Reimbursement Shawangunk 5/18/16- 7/8/16	158.80	Y	Y	Y	
89789	09/21/2016	Bishop, David	Executive VP Sawchuk 7/17/16 & 7/18/16	103.68	Y	Y	Y	
PRV 081716	08/17/2016	Naylor, William	Retirement Award	98.50	Y	Y	Y	
89093	07/08/2016	NYSTPBA	SS 7/29/16- 8/10/16	30.70	Y	Y	Y	
89168	07/21/2016	Center for Security	Statewide SSAS 7/4/16		Y	Y	Y	
89750	09/15/2016	Sorko, James	Service Call		Y	Y	Y	
Auto W/D	08/13/2016	United Parcel Service	Grievance & Legal Cmte 9/15/16		Y	Y	Y	
			Delivery Charges					

599,327.20