

**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, 2017

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

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November 29, 2017


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, 2017.

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.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017

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, 2017 a total of 112 deposits, transfers or wires totaling \$4,562,264 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 July 2017 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, 2017 a total of 948 checks, transfers or wires totaling \$2,468,037, excluding payroll, were disbursed from the General Account. A total of 49 items were selected for review. The selected sample represented a total of \$459,195, which was 19% of the total disbursed during the three months ended September 30, 2017. 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
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017

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, 2017 a total of \$75,000 was transferred to the PAC Account. A total of \$83,135 was disbursed from the PAC account. Listing of transfers and disbursements funds for the third 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, 2017 (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, September 13, 2017, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2017

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, 2017 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 2017 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 2017 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, 2017

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of November 29, 2017, receipts have not been received from various Sectors in the 1st, 2nd, and 3rd quarters 2017. 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:

Albion - \$1,840
Cayuga - \$0
Downstate - \$0
Five Points - \$0
Lakeview Shock - \$1,508
Taconic - \$0
Wende - \$960
Woodbourne - \$159

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 2017 are as follows:

Bare Hill - \$1,072
Fishkill - \$1,272
Great Meadow - \$1,720

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

SUMMARY OF PAC FUNDS

QUARTER ENDED SEPTEMBER 30, 2017

OPENING BALANCE 7-1-17	\$77,708.95
TRANSFERS TO PAC ACCOUNT 7-1-17 TO 9-30-17	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 7-1-17 TO 9-30-17, PER LISTING	\$83,135.00

ENDING BALANCE 6-30-17	<u>\$69,573.95</u>
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PAC BANK ACCOUNT BALANCE 09-30-17	\$76,573.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$7,000.00

ADJUSTED PAC BANK ACCOUNT BALANCE 9-30-17	<u>\$69,573.95</u>
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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, 2017

	<u>BALANCE</u> <u>9/30/2017</u>	<u>BALANCE</u> <u>6/30/2017</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 1,187,274	\$ 464,850	\$ 722,424	155%
RBC BOND INVESTMENTS	\$ 7,957,560	\$ 7,968,810	\$ (11,250)	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 69,574	\$ 77,709	\$ (8,135)	-10%
PAYPAY ACCOUNT	\$ -	\$ 7,191	\$ (7,191)	-100%
RAINY DAY FUND	\$ 153,178	\$ 238,661	\$ (85,483)	-36%
LEGAL DEFENSE FUND	\$ 1,155,748	\$ 1,016,881	\$ 138,867	14%
LEGAL DEFENSE BOND INVESTMENTS	\$ 982,282	\$ 982,282	\$ 0	0%
TOTALS	\$ 11,585,615	\$ 10,836,384	\$ 749,232	7%

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
07/06/2017	Equinox	July Rent	1000 - General Operating - Key Bank			
		July Rent	4750 - Rental Income/Building	4,568.00		
				<u>4,568.00</u>	Y	Y
07/06/2017	NYS and Local Retirement Systems	Retiree Vision	1000 - General Operating - Key Bank			
		Retiree Vision	5688 - Retiree vision	29.76		
				<u>29.76</u>	Y	Y
07/06/2017	NYS and Local Retirement Systems	Retiree Vision	1000 - General Operating - Key Bank			
		Retiree Vision	5688 - Retiree vision	23,333.51		
				<u>23,333.51</u>	Y	Y
07/06/2017	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #11	1000 - General Operating - Key Bank			
		Retired Mbr Dues Deduction #11	4660 - Retired Members Dues	17,907.32		
				<u>17,907.32</u>	Y	Y
07/06/2017	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #12	1000 - General Operating - Key Bank			
		Retired Mbr Dues Deduction #12	4660 - Retired Members Dues	18.72		
				<u>18.72</u>	Y	Y
07/06/2017	NYS and Local Retirement Systems	Retiree Dental	1000 - General Operating - Key Bank			
		Retiree Dental	5688 - Retiree vision	64,780.67		
				<u>64,780.67</u>	Y	Y
07/06/2017	NYS Controller	Deposit	1000 - General Operating - Key Bank			
		Inst Mbr Dues	4415 - Institutional Payroll	471,591.33		
				<u>471,591.33</u>		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	8,677.35		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,880.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,760.00		
				<u>542,908.68</u>	Y	Y
07/03/2017	RBC Capital Markets	Deposit	1000 - General Operating - Key Bank			
		Deposit Investment Acct Interest - AT&T	1006 - RBC - Bond Investment MM	11,250.00		
				<u>11,250.00</u>	Y	Y
07/10/2017	Roswell Park Cancer Inst	Admin Charges 6/23/17- 7/6/17	1000 - General Operating - Key Bank			
		Admin Charges 6/23/17- 7/6/17	4415 - Institutional Payroll	376.80		
				<u>376.80</u>	Y	Y
07/12/2017	NYS Controller	Deposit	1000 - General Operating - Key Bank			
		Admin Mbr Dues	4410 - Administrative Payroll	10,156.71		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	3,225.93		
				<u>594.00</u>		
	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		
				<u>15,164.64</u>	Y	Y
07/12/2017	Key Bank	Deposit	1000 - General Operating - Key Bank			
		2nd Qtr Analysis Service Charge PARTIAL REFUND 5906 - Bank Service Fees		1,151.53		
				<u>1,151.53</u>	Y	Y
07/13/2017	Dobransky, Alan	Retired Mbr Dues	1000 - General Operating - Key Bank			
		Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>	Y	Y
07/13/2017	Key Bank	Deposit	1000 - General Operating - Key Bank			
		2nd Qtr Analysis Service Charge PARTIAL REFUND 5906 - Bank Service Fees		1,000.00		
				<u>1,000.00</u>	Y	Y
07/20/2017	NYS Controller	Deposit	1000 - General Operating - Key Bank			
		Inst Mbr Dues	4415 - Institutional Payroll	471,794.68		
				<u>6,513.84</u>		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	6,513.84		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,799.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,598.00		
				<u>41,598.00</u>		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
				540,705.52	Y	Y
07/17/2017	Jones, Dawn	Vets Cmte Tour 2017 REFUND Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank 5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00	Y	Y
07/17/2017	Johnson, Eric	Vets Cmte Tour 2017 REFUND Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank 5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00	Y	Y
07/17/2017	Tabor, William P.	Vets Cmte Tour 2017 REFUND Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank 5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00	Y	Y
07/17/2017	Conroy, William	Vets Cmte Tour 2017 REFUND Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank 5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00	Y	Y
07/18/2017	Key Bank	Deposit 2nd Qtr Analysis Service Charge PARTIAL REFUND	1000 - General Operating - Key Bank 5906 - Bank Service Fees	<u>1,000.00</u>		
				1,000.00	Y	Y
07/21/2017		Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Morris, Randy	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Cittadino, Dominick	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Lambert, Thomas	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Ruiz, Joseph	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	<u>100.00</u>		
				400.00	Y	Y
07/26/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,424.31		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	2,974.88		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	597.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	<u>1,194.00</u>		
				15,190.19	Y	Y
07/25/2017	Roswell Park Cancer Inst	Admin Charges 7/1/17- 7/20/17 Admin Charges 7/1/17- 7/20/17	1000 - General Operating - Key Bank 4415 - Institutional Payroll	<u>353.25</u>		
				353.25	Y	Y
07/25/2017	Campus Coach Lines	Rally Buses 5/1/17 Cancellation Refund Rally Buses 5/1/17 Cancellation Refund	1000 - General Operating - Key Bank 5726 - Legislative Related Expense (related to politi	<u>5,525.00</u>		
				5,525.00	Y	Y
07/26/2017	Campbell, Alan	Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Gauci, Steve	Vets Cmte Tour 2017 REFUND Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans) 5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00		
	Hart, Donald F.	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Bruce, Rick	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Charlton, Thomas	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	VanGorder, Robert	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	<u>100.00</u>		
				600.00	Y	Y
07/27/2017		Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Cittadino, Dominick	Vets Cmte Tour 2017 REFUND ADJ	5689 - Veterans (Veterans)	<u>100.00</u>		
				100.00	Y	Y
08/03/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	472,483.61		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	3,137.06		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,691.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,382.00		
				<u>537,693.67</u>		Y
07/31/2017		Mid-Hudson Regional PR/ End Of Watch Ride	1000 · General Operating - Key Bank			
	SC Mid-Hudson Region	Mid-Hudson Regional PR/ End Of Watch Ride	5840-1 · Regional PR (Expense)	1,500.00		
				<u>1,500.00</u>	Y	Y
08/01/2017		Retired Mbr Dues Deduction #13	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #13	4660 · Retired Members Dues	18.72		
				<u>18.72</u>		Y
08/01/2017		Retired Mbr Dues Deduction #14	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #14	4660 · Retired Members Dues	18,065.40		
				<u>18,065.40</u>		Y
08/01/2017		Retiree Vision	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	29.76		
				<u>29.76</u>		Y
08/01/2017		Retiree Denial	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Denial	5688 · Retiree vision	87,545.45		
				<u>87,545.45</u>		Y
08/01/2017		Retiree Vision	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	23,338.84		
				<u>23,338.84</u>		Y
08/01/2017		Vets Cmte Tour 2017 REFUND	1000 · General Operating - Key Bank			
	Cozzette, James	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Mell, Christian	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Felski, John	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Perry, Cecil	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Labarr, Timothy G.	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Etherton, B	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	200.00		
	Brown, Romanzo	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
				<u>800.00</u>		Y
08/02/2017		August Rent	1000 · General Operating - Key Bank			
	Equinox	August Rent	4750 · Rental Income/Building	4,568.00		
				<u>4,568.00</u>		Y
08/02/2017		Advertising 10/31/16- 11/27/16 REFUND	1000 · General Operating - Key Bank			
	Sinclair Broadcast Group	Advertising 10/31/16- 11/27/16 REFUND	5841 · Advertising (Radio, TV, Newspapers)	195.50		
				<u>195.50</u>		Y
08/02/2017		Vets Cmte Tour 2017 REFUND	1000 · General Operating - Key Bank			
	Salazar, Wendy	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
				<u>100.00</u>		Y
08/02/2017		Deposit	1000 · General Operating - Key Bank			
	RBC Capital Markets	Deposit Investment Acct Interest - Illinois St Taxable	1250 · Interest Receivable	32,397.83		
				<u>32,397.83</u>		Y
08/02/2017		Deposit	1000 · General Operating - Key Bank			
	RBC Capital Markets	Deposit Investment Acct Interest - Anheuser Busch	1250 · Interest Receivable	5,375.00		
				<u>5,375.00</u>		Y
08/02/2017		Deposit	1000 · General Operating - Key Bank			
	RBC Capital Markets	Deposit Investment Acct Interest - Ebay	1250 · Interest Receivable	10,781.25		
				<u>10,781.25</u>		Y
08/04/2017		Vets Cmte Tour 2017	1000 · General Operating - Key Bank			
	Malagisi, Francesco	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Krom, Charles R.	Vets Cmte Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
				<u>200.00</u>		Y
08/04/2017		Tri Fold Wallet	1000 · General Operating - Key Bank			
	Darmanin, Joseph	Tri Fold Wallet	4800 · Miscellaneous Income	24.07		
	Darmanin, Joseph	Tri Fold Wallet	2020 · Use Tax Payable	1.93		
				<u>26.00</u>		Y
08/04/2017		Vets Cmte Tour 2017 REFUND	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, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	Schlenker, John Robert	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Drake, Timothy	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Drake, Randy S.	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Aube, Raymond	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>400.00</u>		Y
08/09/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,402.40		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	3,000.43		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	596.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	1,192.00		
				<u>15,190.83</u>		Y
08/04/2017		Admin Charges July	1000 - General Operating - Key Bank			
	AFLAC	Admin Charges July	4800 - Miscellaneous Income	1,005.00		
				<u>1,005.00</u>		Y
08/08/2017		Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Evola, B.	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Jarvis, Steven	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Vincent, Keith	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>300.00</u>		Y
08/08/2017		Statewide Golf Tournament 2017	1000 - General Operating - Key Bank			
	Lonczak, Bernard	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Briquer, Tim	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Clancy, Daniel	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Harrigan, Kenneth	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Wilcox, Kent L.	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Colatosi, Susan	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	NYSTPBA	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
	Brian G. Leyden, CPA	Statewide Golf Tournament 2017 Sponsorship	5931-2 - "SAP"-Assoc.Level	750.00		
	SC Ogdensburg	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
				<u>3,790.00</u>		Y
08/09/2017		Admin Charges 7/21/17- 8/3/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 7/21/17- 8/3/17	4415 - Institutional Payroll	353.25		
				<u>353.25</u>		Y
08/10/2017		Vets Cmte Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Tabor, Travis	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Gierman, Douglas	Vets Cmte Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>200.00</u>		Y
08/10/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
	Albrecht, Anthony	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
08/14/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Hartman, Edwin	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Meara, Jack	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Latus, Gary	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Walsh, Jeffrey	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Burgmaier, Mark	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>500.00</u>		Y
08/14/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Lindsay, Robert	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Campbell, John	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Mattes, Steve	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Brown, Barry	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Cheri, Joe	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Bolton, Will	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>600.00</u>		Y
08/14/2017		Statewide Golf Tournament 2017 Sponsorship	1000 - General Operating - Key Bank			
	RBC Capital Markets	Statewide Golf Tournament 2017 Sponsorship	5931-2 - "SAP"-Assoc.Level	750.00		
				<u>750.00</u>		Y
08/17/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	471,880.37		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	7,331.25		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,828.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,656.00		
				<u>41,656.00</u>		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
				541,695.62		Y
08/15/2017		REFUND Gross Receipts Surcharge	1000 - General Operating - Key Bank			
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	4.07		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	7.89		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	6.66		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	3.21		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	3.13		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	5.63		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	11.78		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	0.21		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	8.15		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	0.42		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	7.15		
	Verizon Wireless	REFUND Gross Receipts Surcharge	6003 - Cell Phones & Pagers	40.83		
				<u>99.13</u>		Y
08/15/2017		CPOF 2017 REFUND	1000 - General Operating - Key Bank			
	Hyatt Regency San Francisco Airport	CPOF 2017 REFUND	5777 - Lodging	2,295.36		
				<u>2,295.36</u>		Y
08/16/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Morgan, Jerry	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Barber, Robert J	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Wwsianytk, Nicholas	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Betti, David	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Springer, Robert	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Morgan, Craig	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>600.00</u>		Y
08/17/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Gagliano, Paul	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Wheeler, Rodney	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Persons, David	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Gittens, Sean	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>400.00</u>		Y
08/18/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
	Ramsey, Kenneth	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
08/21/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Smith, Douglas E.	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Stoetznr, John	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Mumane, James	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>300.00</u>		Y
08/21/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Coleman, Jeffery	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Strumpfler, Mark	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Gibson, Joseph	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Christman, Doug	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
	Purdy, Steven	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>500.00</u>		Y
08/21/2017		Admin Charges 8/4/17- 8/17/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 8/4/17- 8/17/17	4415 - Institutional Payroll	376.80		
				<u>376.80</u>		Y
08/22/2017		Statewide Golf Tournament 2017 Foursome	1000 - General Operating - Key Bank			
	SC Mid-State	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	360.00		
				<u>360.00</u>		Y
08/22/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
	DiGirolamo, Vito	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
08/22/2017		Deposit	1000 - General Operating - Key Bank			
	PayChex	EE FSA REFUND	2460 - FSA/HRA account	35.00		
				<u>35.00</u>		Y
08/22/2017		Deposit	1000 - General Operating - Key Bank			
	RBC Capital Markets	Ford Motor Credit 2.45% Bond Interest	1250 - Interest Receivable	7,186.67		
				<u>7,186.67</u>		Y
08/23/2017		Deposit	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, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	SC Elmira	Elmira	5921 - Reimbursements/Disbursements	760.00		
				<u>760.00</u>		Y
08/23/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,334.11		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	3,024.26		
	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		
				<u>15,140.37</u>		Y
08/25/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Learnard, Dale	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>100.00</u>		Y
08/31/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,094.64		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	8,982.22		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,838.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,676.00		
				<u>541,590.86</u>		Y
08/29/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
	Mathews, Clayton	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
08/29/2017		Deposit	1000 - General Operating - Key Bank			
	Perry, Gordon	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	200.00		
				<u>200.00</u>		Y
08/30/2017		Deposit	1000 - General Operating - Key Bank			
		Donation	4600 - Miscellaneous Income	20.00		
				<u>20.00</u>		Y
08/30/2017		Statewide Golf Tournament 2017 Foursome	1000 - General Operating - Key Bank			
	Gladue, Paul	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
				<u>380.00</u>		Y
08/30/2017		Statewide Golf Tournament 2017 Foursome	1000 - General Operating - Key Bank			
	Novak, Zachary	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
				<u>380.00</u>		Y
08/30/2017		Statewide Golf Tournament 2017 Sponsorship	1000 - General Operating - Key Bank			
	Wojeski, Stash	Statewide Golf Tournament 2017 Sponsorship	5931-2 - "SAP"-Assoc.Level	2,500.00		
				<u>2,500.00</u>		Y
09/01/2017		Deposit	1000 - General Operating - Key Bank			
	Volpicelli, Thomas	Statewide Golf Tournament 2017 Foursome	5931-2 - "SAP"-Assoc.Level	380.00		
				<u>380.00</u>		Y
09/01/2017		Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
	Crumb, Christopher	Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>100.00</u>		Y
09/01/2017		Statewide Golf Tournament 2017 Sponsorship	1000 - General Operating - Key Bank			
	Lippes, Mathias, Et Al, LLP	Statewide Golf Tournament 2017 Sponsorship	5931-2 - "SAP"-Assoc.Level	1,750.00		
				<u>1,750.00</u>		Y
09/01/2017		RDF Deposit - Anthony Flores	1000 - General Operating - Key Bank			
	Flores, Anthony	RDF Deposit - Anthony Flores	4435 - Rainy Day Fund Disbursements	575.00		
				<u>575.00</u>		Y
09/05/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
	Dyer, Keith	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
09/05/2017		Retired Mbr Dues Deduction #13	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #13	4660 - Retired Members Dues	18.72		
				<u>18.72</u>		Y
09/05/2017		Retired Mbr Dues Deduction #	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #14	4660 - Retired Members Dues	18,190.20		
				<u>18,190.20</u>		Y
09/05/2017		Retiree Dental	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Dental	5688 - Retiree vision	89,201.59		
				<u>89,201.59</u>		Y
09/05/2017		Retiree Vision	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	23,432.26		
				<u>23,432.26</u>		Y
09/05/2017		Retiree Vision	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, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	29.76		
				29.76		Y
09/06/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,334.11		
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	3,114.66		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	599.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,198.00		
				15,245.77		Y
09/05/2017		Office Equipment	1000 · General Operating - Key Bank			
	Sellers, William	Office Equipment	4800 · Miscellaneous Income	92.59		
	Sellers, William	Office Equipment	2020 · Use Tax Payable	7.41		
				100.00		Y
09/05/2017		September Rent	1000 · General Operating - Key Bank			
	Equinox	September Rent	4750 · Rental Income/Bullding	4,568.00		
				4,568.00		Y
09/05/2017		Admin Charges 8/18/17- 8/31/17	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 8/18/17- 8/31/17	4415 · Institutional Payroll	376.80		
				376.80		Y
09/07/2017		Petty Cash Statewide Golf Tournament 9/6/17 REF1	1000 · General Operating - Key Bank			
	Babineau, Sonya A.	Petty Cash Statewide Golf Tournament 9/6/17 REF1	2700 · Accrued Expenses	100.00		
				100.00		Y
09/08/2017		Statewide Golf Tournament 2017 Sponsorship	1000 · General Operating - Key Bank			
	JCB Specialties, Inc.	Statewide Golf Tournament 2017 Sponsorship	5931-2 · "SAP"-Assoc.Level	2,500.00		
				2,500.00		Y
09/14/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	469,357.85		
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	8,748.20		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,786.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,572.00		
				540,464.05		Y
09/07/2017		Statewide Golf Tournament 2017 Sponsorship	1000 · General Operating - Key Bank			
	Statewide Public Affairs Inc.	Statewide Golf Tournament 2017 Sponsorship	5931-2 · "SAP"-Assoc.Level	500.00		
				500.00		Y
09/07/2017		Statewide Golf Tournament 2017 Foursome	1000 · General Operating - Key Bank			
	Gilbo, Frank	Statewide Golf Tournament 2017 Foursome	5931-2 · "SAP"-Assoc.Level	380.00		
				380.00		Y
09/07/2017		Statewide Golf Tournament 2017	1000 · General Operating - Key Bank			
		Statewide Golf Tournament 2017	5931-2 · "SAP"-Assoc.Level	3,995.00		
				3,995.00		Y
09/11/2017		Vets Tour 2017 REFUND	1000 · General Operating - Key Bank			
	Brown, Lawrence	Vets Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
	Adamson, Norman	Vets Tour 2017 REFUND	5689 · Veterans (Veterans)	100.00		
				200.00		Y
09/12/2017		Statewide Golf Tournament 2017 Foursome	1000 · General Operating - Key Bank			
	Norvest Financial Services	Statewide Golf Tournament 2017 Foursome	5931-2 · "SAP"-Assoc.Level	390.00		
				390.00		Y
09/11/2017		Deposit	1000 · General Operating - Key Bank			
	Key Bank	Deposit Investment Acct Interest - Key Bank Bond 2	1250 · Interest Receivable	5,875.00		
				5,875.00		Y
09/15/2017		Admin Reimbursement 5/1/17- 8/31/17	1000 · General Operating - Key Bank			
	Norvest Financial Services	Admin Reimbursement 5/1/17- 8/31/17	4800 · Miscellaneous Income	(121.05)		
	Norvest Financial Services	Admin Reimbursement 5/1/17- 8/31/17	1201 · Miscellaneous Receivable	16,000.00		
				15,878.95		Y
09/20/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,388.21		
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	2,886.16		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	589.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	1,178.00		
				15,041.37		Y
09/18/2017		Admin Charges 9/1/17- 9/14/17	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 9/1/17- 9/14/17	4415 · Institutional Payroll	376.80		
				376.80		Y
09/18/2017		Meeting Expense 8/23/17 REFUND	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, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	State of NY Dept of Corrections	Meeting Expense 8/23/17 REFUND	5780 - Misc. Conf. and Meet. Expenses	94.50		
				<u>94.50</u>		Y
09/18/2017	RBC Capital Markets	Deposit	1000 - General Operating - Key Bank			
		Bank of America - Deposit Investment Acct Interest	1250 - Interest Receivable	45,292.50		
				<u>45,292.50</u>		Y
09/28/2017	NYS Controller	Deposit	1000 - General Operating - Key Bank			
		Inst Mbr Dues	4415 - Institutional Payroll	469,782.58		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	8,664.30		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,600.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,200.00		
				<u>538,246.88</u>		Y
09/26/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
		Retired Mbr Dues	4660 - Retired Members Dues	25.00		
				<u>25.00</u>		Y
09/28/2017	Plummer, Troy	Vets Tour 2017 REFUND	1000 - General Operating - Key Bank			
		Vets Tour 2017 REFUND	5689 - Veterans (Veterans)	100.00		
				<u>100.00</u>		Y
09/28/2017	Key Bank	REFUND Gift Cards	1000 - General Operating - Key Bank			
	Key Bank	REFUND Gift Cards	4800 - Miscellaneous Income	6.15		
	Key Bank	REFUND Gift Cards	4800 - Miscellaneous Income	144.74		
				<u>150.89</u>		Y
09/29/2017	NYS and Local Retirement Systems	Retiree Dental	1000 - General Operating - Key Bank			
		Retiree Dental	5688 - Retiree vision	89,242.96		
				<u>89,242.96</u>		Y
09/29/2017	NYS and Local Retirement Systems	Retiree Vision	1000 - General Operating - Key Bank			
		Retiree Vision	5688 - Retiree vision	23,484.81		
				<u>23,484.81</u>		Y
09/29/2017	NYS and Local Retirement Systems	Retiree Vision	1000 - General Operating - Key Bank			
		Retiree Vision	5688 - Retiree vision	29.76		
				<u>29.76</u>		Y
09/29/2017	NYS and Local Retirement Systems	Retired Mbr Dues	1000 - General Operating - Key Bank			
		Retired Mbr Dues Deduction # 17	4660 - Retired Members Dues	18.72		
				<u>18.72</u>		Y
09/29/2017	NYS and Local Retirement Systems	Retired Mbr Dues	1000 - General Operating - Key Bank			
		Retired Mbr Dues Deduction # 18	4660 - Retired Members Dues	18,350.36		
				<u>18,350.36</u>		Y
				<u>4,562,263.77</u>		

JULY 2017 TESTED

1,248,298.59

27%

100% OF DEPOSITS TRACED
TO GENERAL LEDGER

NYSOPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM JULY 1 TO SEPTEMBER 30, 2017

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%	\$ -	-
\$905,909.94	> \$100,000 < \$500,000	5	36.7%	0.5%	\$ 199,749.99	1
\$322,014.55	> \$50,000 < \$100,000	5	13.0%	0.5%	\$ 71,690.00	1
\$399,035.13	> \$25,000 < \$50,000	10	16.2%	1.1%	\$ 77,951.00	2
\$0.00	> \$20,000 < \$25,000	0	0.0%	0.0%	\$ -	-
\$79,690.08	> \$15,000 < \$20,000	5	3.2%	0.5%	\$ 16,768.08	1
\$105,755.79	> \$10,000 < \$15,000	9	4.3%	0.9%	\$ 25,839.33	2
\$53,247.63	> \$7,500 < \$10,000	6	2.2%	0.6%	\$ 9,384.00	1
\$39,323.35	> \$5,000 < \$7,500	7	1.6%	0.7%	\$ 10,431.64	2
\$163,123.10	> \$2,500 < \$5,000	44	6.6%	4.6%	\$ 21,604.44	6
\$19,232.63	> \$2,000 < \$2,500	9	0.8%	0.9%	\$ 4,092.59	2
\$53,382.79	> \$1,500 < \$2,000	33	2.2%	3.5%	\$ 6,264.87	4
\$90,989.49	> \$1,000 < \$1,500	78	3.7%	8.2%	\$ 6,790.94	6
\$42,652.63	> \$750 < \$1,000	49	1.7%	5.2%	\$ 3,447.39	4
\$52,337.64	> \$500 < \$750	90	2.1%	9.5%	\$ 2,345.25	4
\$107,188.66	> \$250 < \$500	341	4.3%	36.0%	\$ 2,064.39	6
\$29,759.57	> \$100 < \$250	171	1.2%	18.0%	\$ 642.81	4
\$4,393.73	< \$100	86	0.2%	9.1%	\$ 128.20	3
\$ 2,468,036.71		948	100%	100%	\$ 459,194.92	49
					18.6%	5.2%

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

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED SEPTEMBER 30, 2017

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
08/16/2017	94011	Lippes, Mathias, Et Al, LLP	September Retainer	199,749.99	Y	Y	Y	
08/24/2017	94131	Celtic Tours World Travel	Veterans Trip - 2017	71,690.00	Y	Y	Y	
09/07/2017	94173	Excelsior Construction Inc.	Building Improvement - 2nd flr. Renovations	47,100.00	Y	Y	Y	
07/10/2017	93674	Moore Insurance Agency, Inc.	2017 - 2018 Union Liability Renewal & Fiduciary Renewal	30,851.00	Y	Y	Y	
08/18/2017	94355	Lambert Consulting Services	Non Contract Services 8/17/15-9/16/17	16,768.08	N	N	Y	Check outstanding
09/21/2017	94409	Ed Lewi Associates	Advertising Fee For Professional Services	13,833.33	Y	Y	Y	
09/05/2017	94169	Alway Meadows Inc	SAP/ Statewide Golf Tournament 9/8/17	12,006.00	Y	Y	Y	
09/18/2017	94365	WXIA TV	Advertisements 1/29/17- 6/25/17	9,384.00	Y	Y	Y	
08/02/2017	93911	Otis Elevator Company	Optiguard Plus Machine #410109	5,381.64	Y	Y	Y	
07/07/2017	93861	Townsquare Media of Albany	Advertisements 5/29/17- 6/25/17	5,050.00	Y	Y	Y	
07/06/2017	93652	Tri-City Valley Cats	SAP / Game Day 6/21/17	4,725.00	Y	Y	Y	
09/18/2017	94332	Cynthia L. Goss/ MAP	September Retainer	4,693.33	Y	Y	Y	
09/26/2017	94431	Cooley Group Inc.	Various Promotional Items	3,867.71	N	N	Y	Check outstanding
09/05/2017	94156	Policy Innovation, Inc.	Consulting Services - Research and Analysis of Policy Issues & Daily Clips	3,250.00	Y	Y	Y	
08/16/2017	94015	SAV Golf Shop	Advertising/ Golf Supplies	2,678.40	Y	Y	Y	
09/20/2017	94398	Pembroke Youth Association	Western Regional PR/ Pembroke Youth Association	2,600.00	N	N	Y	Check outstanding
09/21/2017	94412	Mazzaella, Michael	VP 8/23/17-9/21/17	2,061.84	Y	Y	Y	
08/18/2017	PRV 081617	Harmon, John	LE VP 7/12/17- 8/11/17	2,030.75	Y	Y	Y	
08/10/2017	93580	Powers, Michael E.	President 7/9/17- 8/12/17	1,764.87	Y	Y	Y	
07/17/2017	93726	Lee, Matt	LE Regional PR/ HCCC Summer Youth Basketball Sponsor	1,500.00	Y	Y	Y	
08/18/2017	94022	Festival Of Heroes	Mid-Hudson Regional PR/ Festival Of Heroes	1,500.00	Y	Y	Y	
08/11/2017	94230	St. Peter's Hospital Foundation	Advertising/ ALS Fundraiser 2017 Cocktail Hour Sponsor	1,500.00	Y	Y	Y	
09/07/2017	94188	Fisher, Clarence	VP 8/16/17- 8/31/17	1,368.81	Y	Y	Y	
09/05/2017	94171	Salters, William	SS 8/28/17- 9/7/17	1,222.73	Y	Y	Y	
08/16/2017	PRV 081617	Mothershed, Al	BA 7/26/17- 8/4/17	1,110.80	Y	Y	Y	
08/02/2017	93906	Lashway, Paul	VP 7/17/17- 7/31/17	1,061.98	Y	Y	Y	
09/08/2017	94194	Tessmer, David	BA 8/21/17- 9/1/17	1,017.45	Y	Y	Y	
08/22/2017	94067	Hogan, Toby	SS 8/12/17- 8/25/17	1,009.17	Y	Y	Y	
09/20/2017	94403	Vladivo, David	Treasurer 9/15/17- 9/29/17	874.60	Y	Y	Y	
09/27/2017	PRV 092717	Dilaine, Michael	Recording Secretary 9/5/17- 9/14/17	894.01	Y	Y	Y	
08/16/2017	94018	Moore, Anthony R	CPOF 6/14/17- 6/18/17	817.40	N	N	Y	Check outstanding
09/12/2017	94328	Westervelt, Douglas D	Southport Sector Reimbursement	761.38	Y	Y	Y	
08/16/2017	94018	Sawchuk, Tammy L.	Executive VP 8/1/17- 8/18/17	711.11	Y	Y	Y	
07/11/2017	93695	Arnold, Samantha	Scholarship 2017	600.00	Y	Y	Y	
09/18/2017	94337	Anderson, Steven PRP	September EA	534.14	Y	Y	Y	
08/07/2017	94186	Froehler, Thomas	Valor Award	500.00	N	N	Y	Check outstanding
09/11/2017	94232	Combs, Jason	BA 8/21/17- 9/15/17	469.22	Y	Y	Y	
08/26/2017	94443	Locastro, John	Retirement Award	390.00	Y	Y	Y	
08/29/2017	94119	Gold, Kenneth	Publicity & Meetings Cmte 8/29/17	369.09	Y	Y	Y	
08/12/2017	PRV 081217	Christian, Alfred	LE SS 8/28/17- 9/9/17	315.22	Y	Y	Y	
09/19/2017	94372	Rice, Andrew	Collective Bargaining Cmte 9/19/17	270.65	Y	Y	Y	
09/06/2017	Auto W/D	Time Warner Cable	Association Apartment 8/21/17- 9/20/17	250.21	Y	Y	Y	
08/23/2017	94074	Smith, Kenneth	Finance Cmte 8/23/17- 8/24/17	229.99	Y	Y	Y	
07/06/2017	93643	U-Haul	June EA	182.44	Y	Y	Y	
08/19/2017	94027	Radisson Hotel Rochester Airport	LE VP Harmon 8/11/17	118.56	Y	Y	Y	
07/31/2017	Auto W/D	National Grid	Academy Rd 6/13/17- 7/14/17	111.82	Y	Y	Y	
07/05/2017	Auto W/D	Crystal Rock Bottled Water	Main Office Water Cooler	83.10	Y	Y	Y	
09/05/2017	94160	West Unified Communications	831809	26.76	Y	Y	Y	
08/09/2017	Auto W/D	United Parcel Service	Delivery Charges	15.34	Y	Y	Y	