

**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, 2019

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

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December 30, 2019

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, 2019.

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.



Leyden & Yule, LLP

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019**

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, 2019 a total of 85 deposits, transfers or wires totaling \$4,981,132 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 August 2019 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, 2019 a total of 1,042 checks, transfers or wires totaling \$2,697,312, excluding payroll, were disbursed from the General Account. A total of 53 items were selected for review. The selected sample represented a total of \$486,395, which was 18% of the total disbursed during the three months ended September 30, 2019. 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, 2019

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, 2019 a total of \$75,000 was transferred to the PAC Account. A total of \$100,900 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, 2019 (7 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 28, 2019, 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, 2019**

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 or an unauthorized signature and no documentation of file. The Treasurer has been notified and the required second signature and documentation 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, 2019 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 2019 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.

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

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2019

V) General Ledger Accounting System

Procedure GENERAL LEDGER: continued

- 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 2018 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, 2019

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of December 27, 2019, receipts have not been received from various Sectors in the 1st, 2nd, and 3rd quarters 2019. 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 third 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:

Adirondack	\$22
Albion	\$ 0
Attica	\$ 0
Collins	\$ 0
Marcy	\$ 0
Orleans	\$ 0
Southport	\$ 0
Wyoming	\$ 0

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

SUMMARY OF PAC FUNDS

QUARTER ENDED SEPTEMBER 30, 2019

OPENING BALANCE 7-1-19	\$223,448.95
TRANSFERS TO PAC ACCOUNT 7-1-19 TO 9-30-19	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 7-1-19 TO 9-30-19, PER LISTING	\$100,900.00

ENDING BALANCE 9-30-19	\$197,548.95
	=====
PAC BANK ACCOUNT BALANCE 9-30-19	\$207,948.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$10,400.00

ADJUSTED PAC BANK ACCOUNT BALANCE 9-30-19	\$197,548.95
	=====
ADJUSTED DIFFERENCE:	\$ -

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

CASH SUMMARY

QUARTER ENDED SEPTEMBER 30, 2019

	<u>BALANCE</u> 9/30/2019	<u>BALANCE</u> 6/30/2019	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 2,459,914	\$ 1,256,786	\$ 1,203,127	96%
RBC BOND INVESTMENTS	\$ 5,979,490	\$ 5,979,153	\$ 337	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 197,549	\$ 223,449	\$ (25,900)	-12%
RAINY DAY FUND	\$ 754,267	\$ 601,305	\$ 152,962	25%
LEGAL DEFENSE FUND	\$ 915,984	\$ 868,391	\$ 47,593	5%
LEGAL DEFENSE BOND INVESTMENTS	\$ 1,754,014	\$ 1,754,009	\$ 6	0%
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TOTALS	\$ 12,141,218	\$ 10,763,093	\$ 1,378,124	13%
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
07/03/2019	Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Ints Mbr Dues	4415 · Institutional Payroll	514,384.66	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,548.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,096.00	
			<u>576,028.66</u>		Y
07/01/2019	July Rent	1000 · General Operating - Key Bank			
	Rehabilitation Support Services, Inc.	July Rent	4750 · Rental Income/Building	2,800.00	
			<u>2,800.00</u>		Y
07/01/2019	Retired Mbr Dues Deduction # 9	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 9	4660 · Retired Members Dues	37.53	
			<u>37.53</u>		Y
07/01/2019	Retired Mbr Dues Deduction # 10	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 10	4660 · Retired Members Dues	41,825.68	
			<u>41,825.68</u>		Y
07/01/2019	Retiree Vision	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	16.68	
			<u>16.68</u>		Y
07/01/2019	Retiree Vision	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	45,608.68	
			<u>45,608.68</u>		Y
07/01/2019	Retiree Dental	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	156,518.03	
			<u>156,518.03</u>		Y
07/01/2019	Retiree Dental	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.51	
			<u>16.51</u>		Y
07/09/2019	Admin Charges 6/21/19- 7/3/19	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 6/21/19- 7/3/19	4415 · Institutional Payroll	575.61	
			<u>575.61</u>		Y
07/09/2019	July Rent	1000 · General Operating - Key Bank			
	Equinox	July Rent	4750 · Rental Income/Building	4,568.00	
			<u>4,568.00</u>		Y
07/10/2019	Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,778.47	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	481.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	962.00	
			<u>13,221.47</u>		Y
07/03/2019	AT&T Inc. bond Interest	1000 · General Operating - Key Bank			
	RBC Wealth Management	AT&T Inc. bond Interest	1250 · Interest Receivable	11,250.00	
			<u>11,250.00</u>		Y
07/09/2019	Enerbank USA Salt Lake City bond Interest	1000 · General Operating - Key Bank			
	RBC Wealth Management	Enerbank USA Salt Lake City bond Interest	1250 · Interest Receivable	554.79	
			<u>554.79</u>		Y
07/18/2019	Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Ints Mbr Dues	4415 · Institutional Payroll	515,233.98	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,611.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,222.00	
			<u>577,066.98</u>		Y
07/16/2019	Deposit Investment Acct Interest - National Rural Ut	1000 · General Operating - Key Bank			
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural Ut	1250 · Interest Receivable	1,312.50	
			<u>1,312.50</u>		Y
07/16/2019	Deposit Investment Acct Interest - Parkside Finl Bk	1000 · General Operating - Key Bank			
	RBC Wealth Management	Deposit Investment Acct Interest - Parkside Finl Bk	1250 · Interest Receivable	544.52	
			<u>544.52</u>		Y
07/17/2019	Retired Mbr Dues	1000 · General Operating - Key Bank			
	Vuignier, Ralph	Retired Mbr Dues	4660 · Retired Members Dues	50.00	
			<u>50.00</u>		Y

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
07/17/2019		Keybank Unclaimed Funds Refund	1000 · General Operating - Key Bank		
	State of New York Comptroller	Keybank Unclaimed Funds Refund	4800 · Miscellaneous Income	25.00	
				25.00	Y
07/24/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,676.45	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	478.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	956.00	
				13,110.45	Y
07/23/2019		Deposit Investment Acct Interest - Jonesboro St Bk	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Jonesboro St Bk	1250 · Interest Receivable	585.62	
				585.62	Y
07/25/2019		Vets Cmte Trip 2019	1000 · General Operating - Key Bank		
	Perry, Cecil	Vets Cmte Trip 2019 - Cecil Perry & Thomas Lambe	5689 · Veterans (Veterans)	400.00	
	Evola, B.	Vets Cmte Trip 2019 - Ben Evola	5689 · Veterans (Veterans)	200.00	
	Brown, Romanzo	Vets Cmte Trip 2019 - Romanzo Brown	5689 · Veterans (Veterans)	200.00	
	Smith, Gerald	Vets Cmte Trip 2019 - Gerald Smith	5689 · Veterans (Veterans)	200.00	
	Ruiz, Joseph	Vets Cmte Trip 2019 - Joseph Ruiz	5689 · Veterans (Veterans)	200.00	
	Euvrard, Wayne	Vets Cmte Trip 2019 - Wayne Euvrard	5689 · Veterans (Veterans)	200.00	
	Fassbender, Donald	Vets Cmte Trip 2019 - Donald Fassbender	5689 · Veterans (Veterans)	200.00	
	Mikus, Ronald	Vets Cmte Trip 2019 - Ronald Mikus	5689 · Veterans (Veterans)	200.00	
	Charlton, Thomas	Vets Cmte Trip 2019 - Thomas Charlton	5689 · Veterans (Veterans)	200.00	
	Schlenker, John Robert	Vets Cmte Trip 2019 - John Schlenker	5689 · Veterans (Veterans)	200.00	
	Cittadino, Dominick	Vets Cmte Trip 2019 - Dominick Cittadino	5689 · Veterans (Veterans)	200.00	
	Cozzette, James	Vets Cmte Trip 2019 - James Cozzette	5689 · Veterans (Veterans)	200.00	
	Morris, Randy	Vets Cmte Trip 2019 - Randy Morris	5689 · Veterans (Veterans)	200.00	
	Learnard, Dale	Vets Cmte Trip 2019 - Dale Learnard	5689 · Veterans (Veterans)	200.00	
	Eastman, Robert	Vets Cmte Trip 2019 - Eastman Robert	5689 · Veterans (Veterans)	200.00	
	VanGorder, Robert	Vets Cmte Trip 2019 - Robert Vangorder	5689 · Veterans (Veterans)	200.00	
	Bernard, Kent	Vets Cmte Trip 2019 - Kent Bernard	5689 · Veterans (Veterans)	200.00	
	Crumb, Christopher	Vets Cmte Trip 2019 - Christopher Crumb	5689 · Veterans (Veterans)	200.00	
	Walsh, Jeffrey	Vets Cmte Trip 2019 - Jeffrey Walsh	5689 · Veterans (Veterans)	200.00	
				4,000.00	Y
07/25/2019		Admin Charges 7/4/19- 7/18/19	1000 · General Operating - Key Bank		
	Roswell Cancer Research	Admin Charges 7/4/19- 7/18/19	4415 · Institutional Payroll	548.20	
				548.20	Y
08/01/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	512,582.21	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,473.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,946.00	
				574,001.21	Y
07/31/2019		Payroll adj	1000 · General Operating - Key Bank		
	PayChex	Payroll adj	5902 · Payroll Processing Fees	0.01	
				0.01	Y
07/30/2019		Admin Fees June & July	1000 · General Operating - Key Bank		
	AFLAC	Admin Fees June	1201 · Miscellaneous Receivable	1,164.09	
	AFLAC	Admin Fees July	1201 · Miscellaneous Receivable	1,742.97	
				2,907.06	Y
07/31/2019		Vets Trip 2019 - Various	1000 · General Operating - Key Bank		
	Yeomans, Scott	Vets Trip 2019 - Scott Yeomans	5689 · Veterans (Veterans)	200.00	
	Felski, John	Vets Trip 2019 - John Felski	5689 · Veterans (Veterans)	200.00	
	Gaiser, Tim	Vets Trip 2019 - Tim Gaiser	5689 · Veterans (Veterans)	200.00	
	Smith, Douglas A.	Vets Trip 2019 - Douglas Smith	5689 · Veterans (Veterans)	200.00	
	Gauci, Steve	Vets Trip 2019 - Steve Gauci	5689 · Veterans (Veterans)	200.00	
	Mattes, Steve	Vets Trip 2019 - Steve Mattes	5689 · Veterans (Veterans)	200.00	
	Wiwzianyk, Nicholas	Vets Trip 2019 - Nicholas Wiwzianyk	5689 · Veterans (Veterans)	200.00	
	Barber, Robert J	Vets Trip 2019 - Robert Barber	5689 · Veterans (Veterans)	200.00	
	Hanaway, James	Vets Trip 2019 - James Hanaway	5689 · Veterans (Veterans)	200.00	
				1,800.00	Y
07/31/2019		Various Deposits - Retired Mbr Dues, Retiree Dents	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #11	4660 · Retired Members Dues	37.53	
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #12	4660 · Retired Members Dues	42,105.07	
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	157,026.02	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.51	
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	16.68	
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	45,895.33	
			<u>245,097.14</u>		Y
08/05/2019		Vets Trip 2019 Various	1000 · General Operating - Key Bank		
	Wheeler, Rodney	Vets Trip 2019 - Rodney Wheeler	5689 · Veterans (Veterans)	200.00	
	Etherton, B	Vets Trip 2019 - Brett Etherton	5689 · Veterans (Veterans)	200.00	
	Person, David	Vets Trip 2019 - David Person	5689 · Veterans (Veterans)	200.00	
	Drake, Randy S.	Vets Trip 2019 - Randy Drake	5689 · Veterans (Veterans)	200.00	
	Aube, Raymond	Vets Trip 2019 - Raymond Aube	5689 · Veterans (Veterans)	200.00	
	Labrague, Roland	Vets Trip 2019 - Roland Labrague	5689 · Veterans (Veterans)	200.00	
	Noble, Carlton	Vets Trip 2019 - Carlton Noble	5689 · Veterans (Veterans)	200.00	
	Adamson, Norman	Vets Trip 2019 - Norman Adamson	5689 · Veterans (Veterans)	200.00	
	Murnane, James	Vets Trip 2019 - James Murnane	5689 · Veterans (Veterans)	200.00	
	Labarr, Timothy G.	Vets Trip 2019 - Timothy Labarr	5689 · Veterans (Veterans)	200.00	
			<u>2,000.00</u>	Y	Y
08/05/2019		Mileage ADJ Albion	1000 · General Operating - Key Bank		
	Thomas, Dean	Mileage ADJ Albion	2430 · Suspense-Sector Regular Funds	41.76	
			<u>41.76</u>	Y	Y
08/07/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,655.04	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	476.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	952.00	
			<u>13,083.04</u>	Y	Y
08/05/2019		August Rent	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	August Rent	4750 · Rental Income/Building	2,800.00	
	Equinox	August Rent	4750 · Rental Income/Building	4,568.00	
			<u>7,368.00</u>	Y	Y
08/05/2019		Admin Charges 7/19/19- 8/1/19	1000 · General Operating - Key Bank		
	Roswell Cancer Research	Admin Charges 7/19/19- 8/1/19	4415 · Institutional Payroll	548.20	
			<u>548.20</u>	Y	Y
08/05/2019		Deposit Investment Acct Interest - Ebay	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Ebay	1250 · Interest Receivable	10,781.25	
			<u>10,781.25</u>	Y	Y
08/08/2019		Enerbank USA Salt Lake City bond Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Enerbank USA Salt Lake City bond Interest	1250 · Interest Receivable	573.29	
			<u>573.29</u>	Y	Y
08/15/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Due	4415 · Institutional Payroll	611,768.00	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,473.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,946.00	
			<u>573,187.00</u>	Y	Y
08/15/2019		Deposit Investment Acct Interest - Parkside Finl Bk	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Parkside Finl Bk	1250 · Interest Receivable	562.67	
			<u>562.67</u>	Y	Y
08/16/2019		Deposit Investment Acct Interest - National Rural Ut	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural Ut	1250 · Interest Receivable	1,312.50	
			<u>1,312.50</u>	Y	Y
08/21/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,655.73	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	476.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	952.00	
			<u>13,083.73</u>	Y	Y
08/21/2019		Ford Motor Credit 2.45% Bond Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Ford Motor Credit 2.45% Bond Interest	1250 · Interest Receivable	7,350.00	
			<u>7,350.00</u>	Y	Y
08/09/2019		Vets Trip 2019 - Various	1000 · General Operating - Key Bank		
	Stoetzner, John	Vets Trip 2019 - John Stoetzner	5689 · Veterans (Veterans)	200.00	
	Short, Lucas	Vets Trip 2019 - Lucas Short	5689 · Veterans (Veterans)	200.00	
			<u>400.00</u>	Y	Y
08/22/2019		Deposit Investment Acct Interest - Jonesboro St Bk	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Jonesboro St Bk	1250 · Interest Receivable	605.14	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
			605.14	Y	Y
08/29/2019		Deposit			
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	514,445.88	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,557.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,114.00	
			<u>576,116.88</u>	Y	Y
08/27/2019		Vets Trip 2019 -	1000 · General Operating - Key Bank		
	Coleman, Jeffery	Vets Trip 2019 - Jeffrey Coleman	5689 · Veterans (Veterans)	200.00	
	Mell, Christian	Vets Trip 2019 - Christian Mell	5689 · Veterans (Veterans)	200.00	
	Vincent, Keith	Vets Trip 2019 - Keith Vincent	5689 · Veterans (Veterans)	200.00	
	O'Donnell, Stephen	Vets Trip 2019 - Stephen O'Donnell	5689 · Veterans (Veterans)	200.00	
			<u>800.00</u>	Y	Y
08/28/2019		Statewide Golf Tournament 2019	1000 · General Operating - Key Bank		
	Place, Christopher	Statewide Golf Tournament 2019 Foursome	5931-2 · "SAP"-Assoc.Level	380.00	
	Merrill, Raymond	Statewide Golf Tournament 2019 Foursome	5931-2 · "SAP"-Assoc.Level	380.00	
	Sweeney, Steven	Statewide Golf Tournament 2019 Foursome	5931-2 · "SAP"-Assoc.Level	380.00	
	NYSPHSAA	Statewide Golf Tournament 2019 Foursome	5931-2 · "SAP"-Assoc.Level	380.00	
	Cox, Andrew	Statewide Golf Tournament 2019 Sponsorship	5931-2 · "SAP"-Assoc.Level	230.00	
	NYS Troopers Signal 30 Benefit Fund	Statewide Golf Tournament 2019 Sponsorship	5931-2 · "SAP"-Assoc.Level	5,000.00	
	Statewide Public Affairs Inc.	Statewide Golf Tournament 2019 Sponsorship	5931-2 · "SAP"-Assoc.Level	1,000.00	
	Norvest Financial Services	Statewide Golf Tournament 2019 Sponsorship	5931-2 · "SAP"-Assoc.Level	1,700.00	
			<u>9,450.00</u>	Y	Y
08/28/2019		Auburn Clam Bake	1000 · General Operating - Key Bank		
	SC Auburn	Auburn Clam Bake	2430 · Suspense-Sector Regular Funds	2,000.00	
			<u>2,000.00</u>	Y	Y
08/28/2019		Retired Mbr Dues	1000 · General Operating - Key Bank		
	Albrecht, Anthony	Retired Mbr Dues	4660 · Retired Members Dues	50.00	
			<u>50.00</u>	Y	Y
08/28/2019		Admin Charges 8/2/19- 8/15/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 8/2/19- 8/15/19	4415 · Institutional Payroll	520.79	
			<u>520.79</u>	Y	Y
08/29/2019		Bank of America Corp Sr Gbl Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Bank of America Corp Sr Gbl Interest	1250 · Interest Receivable	8,750.00	
			<u>8,750.00</u>	Y	Y
08/30/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	16.68	
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	45,339.73	
			<u>45,356.41</u>	Y	Y
08/30/2019		Retired Mbr Dues Deduction # 13 & #14	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 13	4660 · Retired Members Dues	42,313.57	
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction # 14	4660 · Retired Members Dues	37.53	
			<u>42,351.10</u>	Y	Y
08/30/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	158,196.36	
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.51	
			<u>158,212.87</u>	Y	Y
08/08/2019		Interest	1000 · General Operating - Key Bank		
		Interest	4600 · Interest Income	1,432.46	
			<u>1,432.46</u>	Y	Y
09/04/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	11,674.14	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	479.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	958.00	
			<u>13,111.14</u>		Y
09/03/2019		Statewide Golf Tournament 2019 Foursomes	1000 · General Operating - Key Bank		
	Fisher, John C.	Statewide Golf Tournament 2019 Foursome	5931-2 · "SAP"-Assoc.Level	380.00	
	McFarlin, Chris	Statewide Golf Tournament 2019 Foursomes	5931-2 · "SAP"-Assoc.Level	380.00	
			<u>760.00</u>		Y
09/03/2019		Vets Trip 2019 - Matthew Hussey	1000 · General Operating - Key Bank		
	Hussey, Matthew	Vets Trip 2019 - Matthew Hussey	5689 · Veterans (Veterans)	200.00	
			<u>200.00</u>		Y
09/03/2019		Admin Charges 8/16/19- 8/29/19	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, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Roswell Park Cancer Inst	Admin Charges 8/16/19- 8/29/19	4415 - Institutional Payroll	520.79	
			520.79		Y
09/03/2019		September Rent	1000 - General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	September Rent	4750 - Rental Income/Building	2,800.00	
			2,800.00		Y
09/04/2019		Gilead Sciences Interest	1000 - General Operating - Key Bank		
	RBC Wealth Management	Gilead Sciences Interest	1250 - Interest Receivable	3,466.25	
			3,466.25		Y
09/04/2019		Exxon Mobil Interest	1000 - General Operating - Key Bank		
	RBC Wealth Management	Exxon Mobil Interest	1250 - Interest Receivable	5,325.25	
			5,325.25		Y
09/06/2019		Greene	1000 - General Operating - Key Bank		
	SC Greene	Greene Fundraiser	1201 - Miscellaneous Receivable	1,640.00	
			1,640.00		Y
09/06/2019		Admin fees 5/1/19- 8/31/19	1000 - General Operating - Key Bank		
	Norvest Financial Services	Admin fees 5/1/19- 8/31/19	1201 - Miscellaneous Receivable	16,000.00	
	Norvest Financial Services	Admin fees 5/1/19- 8/31/19 over accrual	4800 - Miscellaneous Income	-781.95	
			15,218.05		Y
09/06/2019		Statewide Golf Tournament Sponsorship	1000 - General Operating - Key Bank		
	Brian G. Leyden, CPA	Statewide Golf Tournament Sponsorship	5931-2 - "SAP"-Assoc.Level	1,500.00	
			1,500.00		Y
09/06/2019		Statewide Golf Tournament Sponsorship	1000 - General Operating - Key Bank		
	Wojeski, Stash	Statewide Golf Tournament Sponsorship	5931-2 - "SAP"-Assoc.Level	2,500.00	
			2,500.00		Y
09/26/2019		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	513,552.15	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,507.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,014.00	
			575,073.15		Y
09/09/2019		September Rent	1000 - General Operating - Key Bank		
	Equinox	September Rent	4750 - Rental Income/Building	4,568.00	
			4,568.00		Y
09/10/2019		Statewide Golf Tournament Foursome	1000 - General Operating - Key Bank		
	Fabbio, Anthony	Statewide Golf Tournament Foursome	5931-2 - "SAP"-Assoc.Level	380.00	
			380.00		Y
09/11/2019		Enerbank USA Salt Lake City bond Interest	1000 - General Operating - Key Bank		
	RBC Wealth Management	Enerbank USA Salt Lake City bond Interest	1250 - Interest Receivable	573.29	
			573.29		Y
09/12/2019		Statewide Golf Tournament Sponsorships	1000 - General Operating - Key Bank		
	Nicotera, Jeana	Statewide Golf Tournament Sponsorship	5931-2 - "SAP"-Assoc.Level	1,000.00	
	McIntyre Donohue Accardi Salmonson &	Statewide Golf Tournament Sponsorship	5931-2 - "SAP"-Assoc.Level	2,500.00	
			3,500.00		Y
09/12/2019		Statewide Golf Tournament Sponsorship	1000 - General Operating - Key Bank		
	Gregory, Peter	Statewide Golf Tournament Sponsorship	5931-2 - "SAP"-Assoc.Level	1,500.00	
			1,500.00		Y
09/18/2019		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	11,591.91	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	479.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	958.00	
			13,028.91		Y
09/16/2019		Admin Charges 8/30/19- 9/12/19	1000 - General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 8/30/19- 9/12/19	4415 - Institutional Payroll	493.38	
			493.38		Y
09/18/2019		Deposit Investment Acct Interest - National Rural Ut	1000 - General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - National Rural Ut	1250 - Interest Receivable	1,312.50	
			1,312.50		Y
09/18/2019		Deposit Investment Acct Interest - Parkside Finl Bk	1000 - General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Parkside Finl Bk	1250 - Interest Receivable	562.67	
			562.67		Y
09/20/2019		Statewide Golf Tournament	1000 - General Operating - Key Bank		
		Statewide Golf Tournament	5931-2 - "SAP"-Assoc.Level	2,695.00	
			2,695.00		Y

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED SEPTEMBER 30, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
09/20/2019	Christian, Alfred	Statewide Golf Tournament Statewide Golf Tournament	1000 - General Operating - Key Bank 5931-2 - "SAP"-Assoc.Level	380.00 380.00	Y
09/20/2019	SC Ogdensburg	Statewide Golf Tournament Statewide Golf Tournament	1000 - General Operating - Key Bank 2430 - Suspense-Sector Regular Funds	150.00 150.00	Y
09/20/2019	Miller, James A.	Petty Cash Petty Cash	1000 - General Operating - Key Bank 5931-2 - "SAP"-Assoc.Level	100.00 100.00	Y
09/20/2019	Flanagan, Stephanie	REFUND Domain Renewal NYSCOPBA.BIZ 5 year REFUND Domain Renewal NYSCOPBA.BIZ 5 year	1000 - General Operating - Key Bank 5751 - Computer Supplies & Updates (Software, Ke	114.95 114.95	Y
09/20/2019	Whiffen, William	Vets Trip 2019 Vets Trip 2019	1000 - General Operating - Key Bank 5689 - Veterans (Veterans)	200.00 200.00	Y
09/20/2019	Koehler & Isaacs	Statewide Golf Tournament Statewide Golf Tournament	1000 - General Operating - Key Bank 5931-2 - "SAP"-Assoc.Level	250.00 250.00	Y
09/20/2019	Lippes, Mathias, Et Al, LLP	Statewide Golf Tournament Statewide Golf Tournament	1000 - General Operating - Key Bank 5931-2 - "SAP"-Assoc.Level	2,500.00 2,500.00	Y
09/24/2019	RBC Wealth Management	Deposit Investment Acct Interest- Jonesboro St Bk Deposit Investment Acct Interest- Jonesboro St Bk	1000 - General Operating - Key Bank 1250 - Interest Receivable	605.14 605.14	Y
09/24/2019	PayChex	Deposit EE FSA	1000 - General Operating - Key Bank 2460 - FSA/HRA account	45.00 45.00	Y
09/10/2019	Key Bank	Interest Interest	1000 - General Operating - Key Bank 4600 - Interest Income	1,708.05 1,708.05	Y
09/12/2019	NYS Controller	Deposit Inst Mbr Dues	1000 - General Operating - Key Bank 4415 - Institutional Payroll	512,897.24 20,482.00	Y
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	40,964.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	574,343.24	
			4,981,132.18		
		AUGUST 2019 TESTED	2,049,938.30		
		100% OF DEPOSITS TRACED TO GENERAL LEDGER	41%		

NYSOCPEA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM JULY 1 TO SEPTEMBER 30, 2019

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%	\$ -	-
\$1,321,751.30	>\$100,000 < \$500,000	6	49.0%	0.6%	\$ 208,838.61	1
\$55,178.00	>\$50,000 < \$100,000	1	2.0%	0.1%	\$ 55,178.00	1
\$385,329.82	>\$25,000 < \$50,000	9	14.3%	0.9%	\$ 93,645.16	2
\$44,118.75	>\$20,000 < \$25,000	2	1.6%	0.2%	\$ 22,500.00	1
\$46,166.81	>\$15,000 < \$20,000	3	1.7%	0.3%	\$ 15,188.23	1
\$112,163.60	>\$10,000 < \$15,000	9	4.2%	0.9%	\$ 24,150.00	2
\$63,615.29	>\$7,500 < \$10,000	8	2.4%	0.8%	\$ 7,500.00	1
\$74,710.81	>\$5,000 < \$7,500	13	2.8%	1.2%	\$ 11,000.00	2
\$161,511.30	>\$2,500 < \$5,000	46	6.0%	4.4%	\$ 19,397.98	5
\$23,628.67	>\$2,000 < \$2,500	11	0.9%	1.1%	\$ 4,300.00	2
\$73,156.57	>\$1,500 < \$2,000	44	2.7%	4.2%	\$ 7,614.39	5
\$78,129.35	>\$1,000 < \$1,500	69	2.9%	6.6%	\$ 5,634.28	5
\$43,052.99	>\$750 < \$1,000	50	1.6%	4.8%	\$ 4,094.88	5
\$63,047.19	>\$500 < \$750	106	2.3%	10.2%	\$ 3,970.68	6
\$119,143.61	>\$250 < \$500	365	4.4%	35.0%	\$ 2,144.50	6
\$28,734.65	>\$100 < \$250	166	1.1%	15.9%	\$ 1,156.89	6
\$3,873.17	< \$100	134	0.1%	12.9%	\$ 81.04	2
\$ 2,697,311.88		1,042	100%	100%	\$ 486,394.64	53
					18.0%	5.1%

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

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED SEPTEMBER 30, 2019

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
07/16/2019	101878	Lippes, Mathias, Et Al, LLP	August Retainer	208,898.81				
07/31/2019	102028	Cello Tours World Travel	Van Trip 2019	55,178.00	Y	Y	Y	
08/12/2019	102103	Buffalo Bilt, LLC	Advertising 2019 - 2020 Corporate Partnership	48,500.00	Y	Y	Y	
08/27/2019	Auto W/D	USPS	Postage - Permit Postage Coolery Mailing	44,145.16	Y	Y	Y	
08/27/2019	102207	Bloch Hill Enterprises Inc.	Paying Main Office Parking lot	22,500.00	Y	Y	Y	
07/08/2019	101720	Hale Branded Solutions Inc	Various Invoices	15,188.23	Y	Y	Y	
07/24/2019	101954	Excelsior Construction Inc.	Roof Addition	14,150.00	Y	Y	Y	
08/12/2019	102133	Townsquare Media of Albany	Advertisements 7/1/19-7/28/19	10,000.00	Y	Y	Y	
07/16/2019	101872	Gienewey Communications	Coordinated Communications Campaign Services Monthly Retainer 7/16/19- 8/15/19	7,500.00	Y	Y	Y	
07/01/2019	101888	Charlie Polizzi's Warrior Of the Angels	Advertising/ Charlie Polizzi's Warrior Of the Angels Annual Gala Event Sponsor	6,000.00	Y	Y	Y	
07/31/2019	102004	Albany Sports Group	Advertising/ Albany Sports Group Presenting Sponsor	5,000.00	Y	Y	Y	
07/16/2019	101872	Cynthia L. Gosal MAP	July Retainer	4,583.33	Y	Y	Y	
08/06/2019	102314	TownPlace Suites by Marriott	Various Invoices August	4,428.90	Y	Y	Y	
08/08/2019	102077	Sinclair Broadcast Group	Various Advertisements	3,975.00	Y	Y	Y	
07/16/2019	101882	Polinello Foundation	Advertising	3,500.00	Y	Y	Y	
08/27/2019	102208	ACR of WNY	July EA	2,910.75	Y	Y	Y	
07/01/2019	101868	Unique Wraps & Graphics	Advertising/ 2019 Naro Zoo Boat Wrap Design & Install	2,900.00	Y	Y	Y	
07/01/2019	101890	Harper Danesh LLC	Qtrly Retainer EE Pension	2,000.00	N			Check Outstanding
08/12/2019	PRV 091119	James, Richard P.	LE SS 8/24/19- 9/8/19	1,800.19	Y	Y	Y	
08/24/2019	102533	Valerie, David	SS 8/12/19- 9/13/19	1,514.20	Y	Y	Y	
07/19/2019	101921	Orange County Chiropractic Cafe	Mid-Hudson Regional PR / OCC End of Watch	1,500.00	Y	Y	Y	
07/31/2019	102007	Blue Friday of New York	Advertising/ Blue Friday Of NY	1,500.00	Y	Y	Y	
08/05/2019	102231	Center For Disability Services Foundation	Advertising/ Frish Line Sponsor Annual Buddy Walk 10/19/19	1,500.00	Y	Y	Y	
07/09/2019	101713	Flanagan, Larry	BA 8/31/19- 9/28/19	1,337.57	Y	Y	Y	
08/20/2019	102162	Gilbo, Frank	Treasurer 8/11/19- 8/20/19	1,211.12	Y	Y	Y	
07/23/2019	101945	Sellers, William	SS 7/15/19- 7/25/19	1,091.00	Y	Y	Y	
08/22/2019	102173	Powers, Michael B.	President 8/12/19 - 8/22/19	1,024.59	Y	Y	Y	
08/17/2019	102476	Hospice of North Country	Northern Regional PR / Reason for the Season	1,000.00	Y	Y	Y	
08/30/2019	Auto W/D	ODHP Universal Benefits Inc.	October EE Dental Premium	983.24	Y	Y	Y	
07/23/2019	101947	Sweet, William	Western Regional PR/Bassorana	800.00	Y	Y	Y	
08/26/2019	102195	Roberts, John R.	VP 8/13/19- 8/26/19	794.32	Y	Y	Y	
08/18/2019	102490	Bella, Dana	COSH Conference 12/21/19- 12/5/19	787.32	Y	Y	Y	
08/17/2019	102482	Cerebus LLC	Service Agreement Renewal 11/1/19- 11/1/20	750.00	Y	Y	Y	
08/18/2019	Auto W/D	Verizon	Central Regional Office 7/25/19- 8/24/19	718.04	Y	Y	Y	
08/18/2019	102448	Luther, David L.	VP 9/5/19- 9/13/19	711.69	Y	Y	Y	
08/05/2019	102044	Combs, Jason	BA 7/1/19- 7/31/19	685.97	Y	Y	Y	
07/10/2019	101789	Gruber, Neal	July EA	655.16	Y	Y	Y	
08/14/2019	PRV 081419	Chicklian, Alfred	LE BA 7/28/19- 8/5/19	643.66	Y	Y	Y	
07/19/2019	101868	Anderson, Steven PRP	July EA	552.84	Y	Y	Y	
07/10/2019	101815	Melino, Don	July EA	451.32	Y	Y	Y	
08/11/2019	102405	VanTassel, Don	September EA	375.92	Y	Y	Y	
07/25/2019	101962	Thompson, Fenton	Retirement Award	380.00	Y	Y	Y	
07/31/2019	102021	Tesmar, David	BA 7/15/19- 7/26/19	334.22	Y	Y	Y	
08/28/2019	Auto W/D	Verizon	Southern Regional Office 8/8/19- 9/7/19	317.84	Y	Y	Y	
08/01/2019	102033	Moulton, Erin	Election Cmte 7/31/19- 8/2/19	305.20	Y	Y	Y	
08/18/2019	102461	U-Haul	September EA	246.58	Y	Y	Y	
08/11/2019	Auto W/D	Time Warner Cable	Hackett Blvd 8/23/19 - 8/22/19	244.82	Y	Y	Y	
07/02/2019	101701	Guardians Of the Ribbon NNY	SAF/ 5th Annual Pink the Links 18 Hole Golf Tournament	240.00	Y	Y	Y	
07/09/2019	101748	Miller, James A.	SS Cell Phone 5/22/19- 6/21/19 & Maintenance Truck Gas	186.00	Y	Y	Y	
08/05/2019	102255	The Walters Co. A/C, Inc.	HVAC Maintenance & Repairs	128.25	Y	Y	Y	
08/09/2019	102063	Mountain Valley Water	Albica/ Wyoming Water Cooler	111.24	Y	Y	Y	
07/31/2019	102003	Albany Edit & Video Transfer	July EA 2 DVD's	84.80	Y	Y	Y	
08/24/2019	102539	Vachaparambil, Tonnay	Election Cmte 8/24/19	18.24	Y	Y	Y	
				485,394.64	53			