

NYS Correctional Officers Police Benevolent Assoc., Inc.

Treasurer's Report

December 2018

Dec 18

Ordinary Income/Expense

Income

4400 · Union Dues

4410 · Administrative Payroll

22,936.31

4415 · Institutional Payroll

1,046,394.35

4425 · Legal Defense Fund Dues

78,897.27

4430 · Rainy Day Fund Dues

4435 · Rainy Day Fund Disbursements

-55,410.00

4437 · Estimated uncollectible RDF

106,309.00

4440 · Rainy Day Fund - Reimbursements

193,150.27

4445 · Rainy Day Fund Separation

-1,072,200.00

4430 · Rainy Day Fund Dues - Other

157,794.53

Total 4430 · Rainy Day Fund Dues

-670,356.20

Total 4400 · Union Dues

477,871.73

4600 · Interest Income

4650 · Unrealized Gain (Loss) on Inv

-70,869.71

4600 · Interest Income - Other

-17,150.54

Total 4600 · Interest Income

-88,020.25

4660 · Retired Members Dues

81,153.53

4750 · Rental Income/Building

7,368.00

4800 · Miscellaneous Income

5,850.18

Total Income

484,223.19

Gross Profit

484,223.19

Expense

4610 · Bond Amortization - General Fun

66,353.79

5100 · Employee Payroll (Salary, Hourly and Stipends)

5101 · Association Staff Payroll

69,651.60

5102 · Union Officer Payroll

25,354.02

5103 · Business Agent Payroll

9,894.24

5104 · Support Staff Payroll

15,144.29

Total 5100 · Employee Payroll (Salary, Hourly and Stipends)

120,044.15

5200 · Taxes & Fringe Benefits (all fringe tax and benefits)

5201 · FICA

9,635.15

5202 · FUTA

325.84

5203 · SUTA

561.47

5204 · NYS Emp, Disability (Disability Insurance)

97.97

5205 · Workmans' Comp

397.42

5206 · Health Insurance Prem.

10,173.11

5212 · Pension Plan Contributions

78,391.00

5685 · Life, AD&D Insurance

59.90

Total 5200 · Taxes & Fringe Benefits (all fringe tax and benefits)

99,641.86

5640 · Depreciation and Amortization

5641 · Depreciation Expense (Depreciation Expense)

6,958.00

5640 · Depreciation and Amortization - Other

2,736.00

Total 5640 · Depreciation and Amortization

9,694.00

5650 · Equipment Lease and Rental

2,959.82

5660 · Insurance

5661 · Commercial Umbrella

2,950.00

5663 · Directors & Officers

2,564.00

Total 5660 · Insurance

5,514.00

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5680 · Member Benefits	
5682 · Hostage Captivity Insurance	5,448.00
5683 · Life Insurance Premiums (Life, AD&D)	40,077.77
5684 · Scholarships	3,600.00
5686 · Retired Member Life Ins (life ins premiums)	2,534.01
5688 · Retiree vision	4,000.00
5843 · Catastrophic Assistance (Fire, Exten. Medical, etc.)	3,000.00
5848 · Memberships Retirement Awards	25,050.00
5853 · Valor Awards	2,181.44
Total 5680 · Member Benefits	85,891.22
5725 · Political Action Contributions	-87,988.00
5726 · Legislative Related Expense (related to political activity)	26,407.99
5730 · Postage & Mailings	23.76
5735 · Printing & Outside Copying	23,976.00
5750 · Office Expenses	
5751 · Computer Supplies & Updates (Software, Keyboards, etc.)	5,927.20
5752 · Dues and Subscriptions (Papers, Magazines, etc.)	1,077.75
5753 · Office Supplies	2,305.61
Total 5750 · Office Expenses	9,310.56
5760 · Travel Costs	
5765 · Travel	
5766 · Travel - Lodging	5,516.03
5767 · Travel - Mileage and Tolls	27,241.87
5768 · Travel - Per Diem	6,370.00
Total 5765 · Travel	39,127.90
5775 · Conferences & Meetings (Committee Mtgs)	
5776 · Meals	54,114.50
5777 · Lodging	33,759.47
5778 · Per Diem (EA mileage and per diem)	11,960.00
5779 · Mileage and tolls (Airfare and/or mileage)	17,073.71
5780 · Misc. Conf. and Meet. Expenses	18,884.49
Total 5775 · Conferences & Meetings (Committee Mtgs)	135,792.17
Total 5760 · Travel Costs	174,920.07
5800 · Professional Fees Accounting	
5802 · Consulting Fees	4,743.75
Total 5800 · Professional Fees Accounting	4,743.75
5810 · Consulting and Temporary Staff	
5811 · Consulting Fees	12,083.33
Total 5810 · Consulting and Temporary Staff	12,083.33
5820 · Legal Fees	
5821 · Attorney Retainer	203,744.99
5822 · Defense Attorneys	
5822-1 · Defense Attorneys - Other	22,899.15
5822 · Defense Attorneys - Other	1,783.70
Total 5822 · Defense Attorneys	24,682.85
5820 · Legal Fees - Other	9,231.18
Total 5820 · Legal Fees	237,659.02

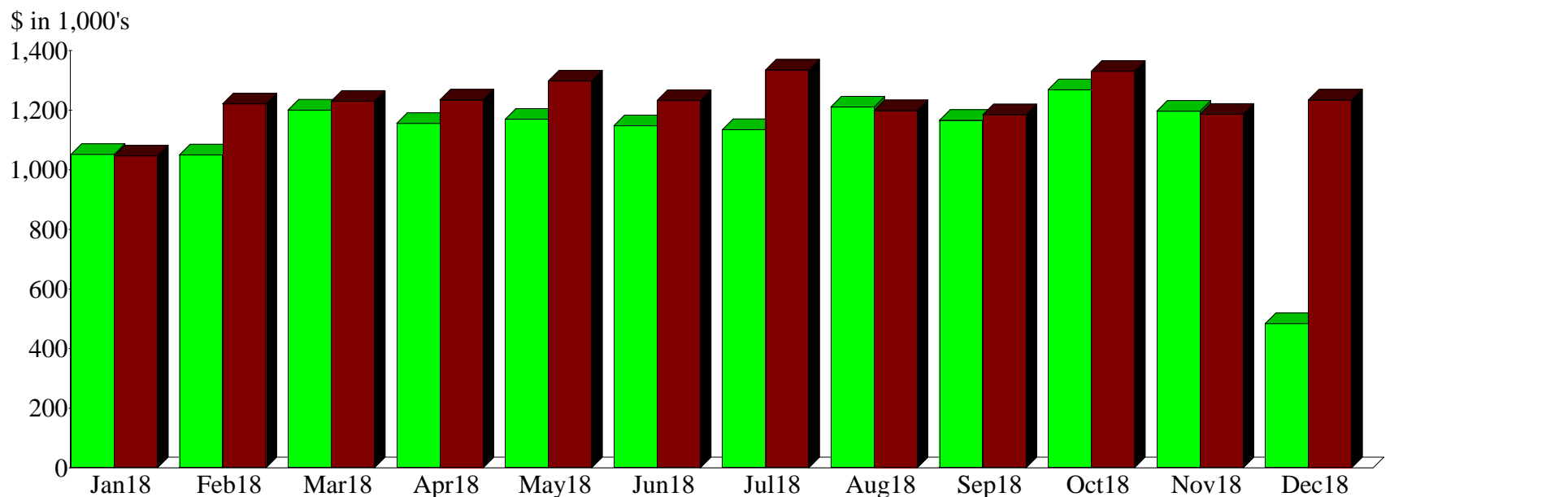
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5840 · Public Relations	
5840-1 · Regional PR (Expense)	26,875.79
5841 · Advertising (Radio, TV, Newspapers)	46,009.00
5844 · Consultants Fees	4,700.00
5850 · Promotional Items (Stickers, Calanders, Pens, Mugs)	5,807.39
5931-2 · "SAP"-Assoc.Level	22,000.00
Total 5840 · Public Relations	105,392.18
5860 · Occupancy	
5866-3 · Utilities	1,124.50
5866 · Rent	5,050.00
Total 5860 · Occupancy	6,174.50
5876 · Association apartment	
5876-1 · Apartment rent	3,395.00
5876-2 · Apartment utilities	304.50
Total 5876 · Association apartment	3,699.50
5900 · Miscellaneous Expenses	
5902 · Payroll Processing Fees	691.40
5904 · Dues Refund	26.19
5900 · Miscellaneous Expenses - Other	599.00
Total 5900 · Miscellaneous Expenses	1,316.59
5920 · Sector Operations	
5921 · Reimbursements/Disbursements	
5921-1 · Bereavement Reimbursements (Donation/Flower/SympathyCard)	10,508.47
5921-2 · Birth Reimbursements	500.00
5921-20 · Hospitalized Reimbursement (Flowers/Fruit Basket)	1,087.47
5921-4 · Mileage/Parking/Tolls Reimb.	9,114.34
5921-5 · Office Expenditure Reimb.	4,393.15
5921-6 · Per Diem Reimbursement	62.00
5921-7 · Postage Reimbursement	128.46
5921-8 · Sector Meeting Reimbursement	96,695.67
5921-9 · Telephone Reimbursement	10,314.41
5921 · Reimbursements/Disbursements - Other	3,394.20
Total 5921 · Reimbursements/Disbursements	136,198.17
5924 · Special Sector Funding	51,705.02
5931-1 · "SAP"-Sector Level	250.00
Total 5920 · Sector Operations	188,153.19
6000 · Telephone	
6001 · Main Office	1,091.26
6003 · Cell Phones & Pagers	3,512.51
6004 · Satellite Offices	956.25
6005 · Outside Phone Costs	1,884.73
Total 6000 · Telephone	7,444.75
6120 · Training/Seminars/Regional Meet (CSS, etc.)	913.76
6130 · Union Leave	251,006.14
8000 · Building Expenses	
8015 · Utilities	3,223.79
8050 · Maintenance	
8051 · Elevator	216.00
8053 · Cleaning & Supplies	2,084.33
8054 · Garbage Removal	458.47
8055 · HVAC	1,224.68
8056 · Repairs & Maintenance	847.72
Total 8050 · Maintenance	4,831.20

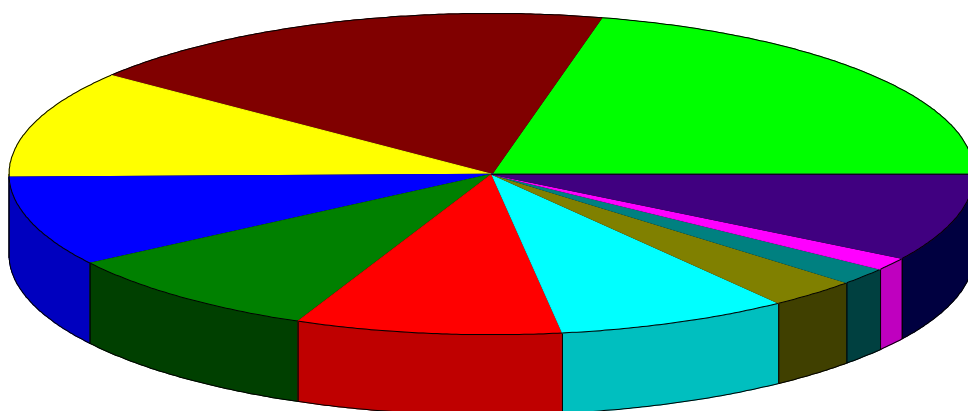
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8080 - Real Estate Taxes	5,848.00
Total 8000 - Building Expenses	13,902.99
Total Expense	1,369,238.92
Net Ordinary Income	-885,015.73
Other Income/Expense	
Other Expense	
8500 - Change in Pension Funded Status	-131,429.00
8600 - Change in Legal Defense Fund	1,618.25
8601 - Interest Inc on Legal Def Bond	-39,917.29
8602 - Unrealized gain Legal Def bond	34,570.15
8603 - Realized (Gain) Loss Legal Def	6.00
Total Other Expense	-135,151.89
Net Other Income	135,151.89
Net Income	-749,863.84

Income and Expense by Month
January through December 2018



Expense Summary
January through December 2018

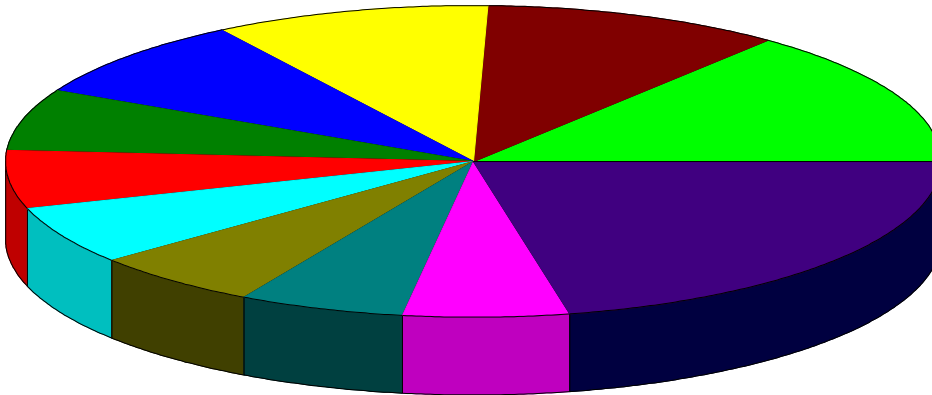


5820 · Legal Fees	21.45%
6130 · Union Leave	18.28
5840 · Public Relations	10.94
5920 · Sector Operations	9.21
5100 · Employee Payroll (Salary, Hourly	9.18
5760 · Travel Costs	9.04
5680 · Member Benefits	7.96
5200 · Taxes & Fringe Benefits (all frin	3.16
5725 · Political Action Contributions	1.89
5726 · Legislative Related Expense (rela	1.41
Other	7.48
Total	\$14,733,887.93

By Account

Expense Summary
January through December 2018

8000 · Building Expenses	1.31%
5750 · Office Expenses	0.97
8500 · Change in Pension Funded Status	\$-131,429.00
5810 · Consulting and Temporary Staff	0.79
5640 · Depreciation and Amortization	0.60
6120 · Training/Seminars/Regional Meet (0.57
5735 · Printing & Outside Copying	0.57
5860 · Occupancy	0.55
5800 · Professional Fees Accounting	0.54
6000 · Telephone	0.53
Other	1.93
Sub-Total	\$1,101,856.23



By Account