

# Review the Facts

There was a Borough Council Meeting on 11/4/2019. Two days later there is a property settlement agreement.

# CASE DOCKET ENTRIES

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Date

Categories

DIVORCE

## DOCKET ENTRY DETAILS



**Entered:** 11/07/2019

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**Category:** PROPERTY SETTLEMENT AGRMT

**Notes:**

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PROPERTY SETTLEMENT AGREEMENT BETWEEN PARTIES DATED NOVEMBER 6, 2019 FILED BY RICKY GOWER, PLAINTIFF.  
(CONFIDENTIAL DOCUMENT FORM FILED)

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# ADDITIONAL CASE DOCUMENTS

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On Dec 2019 we have multiple transfers.

Budget line 392.00 shows the interfund transfers (from) which is a revenue line showing deposits into the boroughs general fund account (3107) cash unrestricted. You will only see the 7,396.73.

<b>BOROUGH OF BATH - OPERATING "GENERAL" FUND</b>				
<b>Profit &amp; Loss Budget vs. Actual (w/o Inactive Accts)</b>				
<b>January through December 2019</b>				
10/03/22 Cash Basis	Jan - Dec 19	Budget	\$ Over Bu...	% of Budget
<b>379.00 · OTHER CHARGES FOR SERVICES</b>				
379.10 · Other Charge for Service - Misc	439.94	3,000.00	-2,560.06	14.7%
<b>Total 379.00 · OTHER CHARGES FOR SERVICES</b>	439.94	3,000.00	-2,560.06	14.7%
<b>389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>				
389.10 · Miscellaneous Revenue - Misc.	61.25			
389.30 · Insurance Reimbursement	12,769.00			
389.40 · Escrow Reimbursement	3,232.50			
<b>Total 389.00 · ALL OTHER MISCELLANEOUS REVENUE</b>	16,062.75			
<b>391.00 · PROCEEDS OF GEN. FXD ASSET DISP</b>				
391.10 · Sale of Gen Fixed Assests	233,456.10			
<b>Total 391.00 · PROCEEDS OF GEN. FXD ASSET DISP</b>	233,456.10			
<b>392.00 · INTERFUND OPER'G TRNSFRS (FROM)</b>	7,396.73	12,043.89	-4,647.16	61.4%
<b>Total 300 · REVENUES</b>	2,109,556.55	1,556,390.82	553,165.73	135.5%
<b>Total Income</b>	2,109,556.55	1,556,390.82	553,165.73	135.5%
<b>Gross Profit</b>	2,109,556.55	1,556,390.82	553,165.73	135.5%
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
<b>400.00 · GENERAL GOVERNMENT</b>				
400.11 · Council's Salary	12,600.00	13,125.00	-525.00	96.0%
400.20 · Council Office Supplies	0.00	80.00	-80.00	0.0%
400.26 · Council Small Equipment Purchas	1,839.92			
400.30 · General Gvrnmnt - Miscellaneous	1,217.43	2,500.00	-1,282.57	48.7%
400.32 · Council's Tablets-Data/AV Chg's	2,654.29	950.00	1,704.29	279.4%

This is the 2019 year end audit. If we review the same line we see a significant difference yet despite the difference it's still not a sum large enough to encompass the \$86,170.53

BATH BORO, NORTHAMPTON County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2019

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

**REVENUES**

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		385,310						385,310

Unclassified Operating Revenues							
363.00	Special Assessments						
366.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors						
388.00	Fiduciary Fund Pension Contributions					1,815	1,815
389.00	All Other Unclassified Operating Revenues	3,326					3,326
<b>Total Unclassified Operating Revenues</b>		3,326				1,815	5,141

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition	403,000					403,000
392.00	Interfund Operating Transfers	64,023		285,319			349,342
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short Term-Debt						

What follows was my request as to why they didn't align and what I got was a lie, misdirection, incompetence. Whatever you wanna call it, it's a crime under the Right to Know law.

- 4) You asked for all records showing the inbound transfers to the General Fund 'Cash Unrestricted' account (3107) related to account line 392.00 in the 2019 audit, which shows the full breakdown and sources of the recorded \$64,023.

I am not legally required to provide you with work papers underlying an audit and I will not do so. That said, I am explaining to you how the \$64,023 was determined by the Borough's Auditor. First, the Auditor isolates the Borough's debt servicing real estate millage. For the Auditors to do that, it looks at the total millage rate and the millage rate set aside for debt servicing. The Auditor then divides the total debt millage rate into the total millage rate. The quotient is 0.83333333 (truncated seven spaces after the decimal). This 'rate' is multiplied by the property tax revenue collected. In 2019, the property tax revenue collected

### *"Bath, History Nestled With Friendship"*

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was reported as \$768,274.13. The product is \$64,022.84, rounded to the nearest dollar resulting in the reported total of \$64,023.

Derivative

$$1.25 \text{ (Debt Service Millage)} / 15 \text{ (Real Estate Millage)} = 0.83333333$$

$$0.83333333 \text{ (Rate)} \times \$768,274.13 \text{ (R.E. Taxes Collected)} = \mathbf{\$64,022.84}$$

**\$64,023**

First he was right in his video that he isn't that smart, because even the BS answer shows a math equation that doesn't actually create the amount he shows. It actually equals \$640,228.44

## The Truth about budget line 392.00

Budget line 392.00 in Pennsylvania municipalities refers to "Interfund Operating Transfers." This line item is part of the financial reporting requirements for municipalities in Pennsylvania, as outlined in

the Annual Audit and Financial Report form (DCED-CLGS-30) provided by the Pennsylvania Department of Community and Economic Development (DCED)[1].

## Key Points about Budget Line 392.00

**Definition:** Interfund Operating Transfers are transactions that move funds from one account to another within the municipality's budget. These transfers are used to allocate resources between different funds based on operational needs.

**Reporting Requirements:** The total amount listed under line 392.00 must match the total amount listed under line 492.00. Additionally, this amount cannot exceed 1% of the "TOTAL REVENUES" in each of the funds[1].

**Purpose:** These transfers help municipalities manage their finances efficiently by allowing them to redistribute funds as needed. This flexibility is crucial for addressing unexpected expenses or funding shortfalls in specific areas.

**Regulatory Framework:** The reporting and management of these transfers are governed by state laws and regulations, including the Pennsylvania Municipalities Planning Code, which outlines the responsibilities and powers of municipalities in planning and financial management[2].

**Financial Management:** The Legislative Budget and Finance Committee (LBFC) plays a role in overseeing and auditing the financial activities of municipalities, including the use of interfund operating transfers. The LBFC's reports provide insights into the financial health and management practices of municipalities[3][4].

In summary, budget line 392.00 is a critical component of municipal financial management in Pennsylvania, allowing for the flexible allocation of resources while ensuring transparency and accountability through strict reporting requirements.

### Sources

[1] [PDF] HONEY BROOK TOWNSHIP DECEMBER 31, 2023 ANNUAL AUDIT ...

<https://www.honeybrooktwp.com/media/2136>

[2] PENNSYLVANIA MUNICIPALITIES PLANNING CODE

<https://www.legis.state.pa.us/WU01/LI/LI/US/HTM/1968/0/0247..HTM>

[3] [PDF] Legislative Budget and Finance Committee

<https://lbfc.legis.state.pa.us/Resources/Documents/Annual-Reports/2022-LBFC-AnnualReport.pdf?t=20230731>

[4] [PDF] Pennsylvania Indigent Criminal Defense Services Funding and ...

<https://lbfc.legis.state.pa.us/Resources/Documents/Reports/701.pdf>

[5] [PDF] Executive Budget 2022-2023 - Budget.PA.gov <https://www.budget.pa.gov/Publications and Reports/CommonwealthBudget/Documents/2022-23 Proposed Budget/Budget Book 2022-23.pdf>

[6] [PDF] Municipal Annual Audit & Financial Report - Drumore Township, PA

<http://drumoretownship.org/DocumentCenter/View/1742/2023-Municipal-Annual-Audit--Financial->

Report

[7] [PDF] EXETER TOWNSHIP <https://cms3.revize.com/revize/exetertwp/Exeter Twp Elected Auditor Handbook V1 .pdf>