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|                  |   |                                   |
|------------------|---|-----------------------------------|
|                  | : | IN THE COURT OF COMMON PLEAS      |
| BOROUGH OF BATH, |   |                                   |
| Petitioner,      | : | NORTHAMPTON COUNTY,               |
|                  | : |                                   |
| v.               | : | PENNSYLVANIA                      |
|                  | : |                                   |
| MICHAEL LONG,    | : | CIVIL DIVISION                    |
| Respondent.      | : |                                   |
|                  | : | NO. <u>No. C-48-CV-2024-01039</u> |
|                  | : |                                   |

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## **MOTION FOR PROTECTIVE ORDER, SANCTIONS, AND INJUNCTIVE RELIEF**

COMES NOW, Respondent, Michael Long, by and through himself, and hereby moves this Honorable Court for a Protective Order, Sanctions, and Injunctive Relief to address Petitioner, Borough of Bath's ongoing campaign of bad faith, harassment, and intimidation, which violates Respondent's rights, undermines the integrity of the legal process, and threatens his safety and the safety of his family.

In support thereof, Respondent states as follows:

1. Respondent is a resident of Bath Borough and has been engaged in a protracted dispute with Petitioner over access to public records under the Right-to-Know Law (RTKL) (65 P.S. §§ 67.101 et seq.).

2. This matter is currently before this Court on appeal (C-48-CV-2024-1039) from the OOR's Final Determination Upon Reconsideration (OOR Docket No. AP 2023-1598R).

3. Throughout this dispute, Petitioner has engaged in a pattern of conduct demonstrating bad faith and an intent to obstruct Respondent's right to access information.

4. Petitioner's bad faith is evidenced by the following actions:

**a. Fabricating Privilege Claims and Tampering with Evidence:**

i. The Borough repeatedly claimed attorney-client privilege for communications that likely do not qualify for protection, as evidenced by the evolving nature of Solicitor Kratz's affidavit (Exhibit F) and the redacted email chain (Exhibit B).

ii. The discrepancies in Mark Saginario's resignation date (October 4, 2021, per his own statement) and the existence of a privileged email regarding his resignation dated October 3, 2021 (per the Borough's exemption log), strongly suggest a fabricated privilege claim.

iii. The missing portion of the email chain in Exhibit B, combined with the altered metadata on the document, raises serious concerns about the Borough deliberately doctoring evidence to conceal communications about the council vacancy.

**b. Exaggerating Costs and Falsely Blaming Respondent:**

- i. The Borough has engaged in a public relations campaign to falsely portray Respondent as solely responsible for exorbitant legal costs exceeding \$150,000, using inflated figures and misleading statements to generate outrage and deflect responsibility for their own actions. (Exhibit A: Borough Website, "Right-to-Know: The Costs Behind One Requestor.")
- ii. They have repeatedly blamed Respondent for delays in Borough projects, using him as a scapegoat for unrelated issues.
- iii. They have published a biased and misleading "fact check" on their website, misrepresenting the facts of the case and attempting to discredit Respondent's claims.

**c. Public Smear Campaign, Media Manipulation, and Incitement to Harassment:**

- i. The Borough, through its officials and agents, has engaged in a coordinated effort to publicly vilify Respondent and incite harassment against him.
- ii. Mayor Fiorella Reginelli-Mirabito has repeatedly made defamatory and inflammatory statements about Respondent on social media, calling him a "nut bag" and a "POS" (Exhibit C: Screenshots of Social Media Posts).
- iii. The Borough orchestrated a "hit piece" by WFMZ-TV, providing the

news crew with a biased narrative and directing them to Respondent's home without his knowledge or consent. (Exhibit D: WFMZ-TV Article).

iv. These actions have directly led to threats of harm against Respondent, with individuals stating they will "take the bill to his house" if taxes are raised (Exhibit E: Screenshots of Threatening Comments).

**d. Improper Disclosure of Confidential Mediation Communications:**

i. On **January 30, 2024**, in violation of the implied confidentiality of the mediation process, the Borough published communications from a mediation session with the OOR on their website [[https://bathborough.org/wp-content/uploads/2024/06/Re\\_-External-Long-v.-Borough-of-Bath-OOR-Dkt.-AP-2024-0001-Mediation\\_RTKR-02.2024\\_REDACTED.pdf](https://bathborough.org/wp-content/uploads/2024/06/Re_-External-Long-v.-Borough-of-Bath-OOR-Dkt.-AP-2024-0001-Mediation_RTKR-02.2024_REDACTED.pdf)] (Exhibit J). This disclosure was made without Respondent's consent and could prejudice his legal position.

5. **Imminent Risk of Harm:** The Borough Council's budget meeting, scheduled for today, September 9, 2024, and the anticipated property tax increase heighten the risk of harm to Respondent. The Borough's continued insistence on blaming him for increased costs creates a volatile situation where their supporters, fueled by misinformation, may feel emboldened to take action against him.

6. **Respondent's Mother's Safety:** Respondent resides with his 70-year-old mother, who is deeply fearful for her safety and his well-being due to the Borough's actions and the escalating threats. She has pleaded with him to stop pursuing his RTKL requests out of concern for their safety. (Exhibit M: Declaration of Michael Long).

## **ARGUMENT**

### **A. Imminent Risk of Harm**

1. The Borough's budget meeting today, September 9, 2024, with its likely tax increase, creates a grave and imminent risk of harm to Respondent. The Borough's relentless public campaign, falsely blaming Respondent for the increased costs associated with his lawful exercise of his rights under the RTKL, has created a hostile environment that makes violence against Respondent foreseeable and preventable only through this Court's immediate intervention. The timing of the budget meeting, in conjunction with the Borough's ongoing incitement, raises the potential for a dangerous escalation of threats and harassment against Respondent.

### **B. Petitioner's Actions Warrant Sanctions.**

1. The Borough's persistent bad faith behavior, including fabricating privilege claims, doctoring evidence, engaging in a public smear campaign, improperly disclosing confidential mediation communications (Exhibit J), and violating its own Social Media Policy (Exhibit L), demonstrates a flagrant disregard for the law, this Court's authority, and the principles of transparency and accountability. This conduct warrants the imposition of sanctions to:
  - a. Deter future misconduct and protect the integrity of the Right-to-Know Law.
  - b. Compensate Respondent for the costs and burdens imposed on him by the Borough's bad faith.
  - c. Send a clear message that such abusive tactics will not be tolerated by this Court.

**C. Petitioner's Retaliatory Motive and Abuse of Power:**

1. Petitioner's pattern of harassment and intimidation is demonstrably motivated by retaliation against Respondent for exposing potential financial misconduct and challenging the Borough's actions.
2. Respondent's reports, "Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1" (Exhibit K), "Show Me the Money Trail"

(Exhibit H), and "Dearest Bradford" (Exhibit G), uncovered questionable financial practices and conflicts of interest involving Borough officials.

These reports were produced as a result of Respondent's lawful RTKL requests.

3. The timing of the Borough's smear campaign, beginning shortly after the release of these reports, reveals a clear intent to silence Respondent and deter further scrutiny of their conduct.

#### **D. Petitioner's Disclosure of Confidential Mediation Communications**

##### **Demonstrates Further Bad Faith and Warrants Sanctions.**

1. Mediation is a voluntary, collaborative process designed to foster open communication and achieve mutually agreeable resolutions. The expectation of confidentiality is essential to this process, allowing parties to engage in frank discussions without fear of public scrutiny or reprisal.
2. Petitioner's unilateral disclosure of confidential mediation communications on its website (Exhibit J) is a blatant violation of this implied agreement of confidentiality and further demonstrates the Borough's bad faith and disregard for the Court's authority.

#### **E. Injunctive Relief is Necessary to Prevent Irreparable Harm.**

1. Given the Borough's escalating tactics, the imminent risk of harm posed by the impending tax increase, and the chilling effect their actions have on public participation, injunctive relief is essential to protect Respondent, his mother, and the public interest. This Court should issue an injunction prohibiting the Borough from:
  - a. Making any further public statements or engaging in any social media activity that directly or indirectly targets Respondent, exaggerates the cost of his RTKL requests, or incites harassment or violence against him.
  - b. Taking any retaliatory action against Respondent for exercising his rights under the RTKL.
  - c. Disclosing any further confidential mediation communications or other sensitive information.
  - d. Continuing to disseminate the false and misleading information about the costs of Respondent's requests on the Borough's website and social media.
  - e. Engaging in any further online conduct or public communications that violate the Borough's Social Media Policy (Exhibit L), particularly those sections prohibiting harassment, intimidation, and conduct that could harm the Borough's reputation.

**F. A Protective Order is Necessary to Shield Respondent and His Mother from Harassment.**

1. This Court should issue a Protective Order directing the Borough, its officials, agents, employees, and any persons acting on their behalf to cease and desist from any actions that constitute harassment or intimidation of Respondent or his family, including, but not limited to:
  - a. Direct or indirect threats of violence or harm.
  - b. Verbal abuse, insults, or derogatory statements.
  - c. Physical intimidation or stalking.
  - d. Dissemination of personal information online ("doxing").
  - e. Encouraging or enabling others to engage in such conduct.

**G. A Hearing Is Necessary to Address the Borough's Misconduct and Determine Appropriate Relief.**

1. Respondent requests a hearing before this Honorable Court to present evidence of the Borough's pervasive bad faith, harassment, and intimidation. This will allow the Court to fully assess the scope of the Borough's misconduct and determine the most appropriate sanctions and protective measures.

## CONCLUSION

WHEREFORE, for the foregoing compelling reasons, Respondent respectfully requests that this Honorable Court:

1. Issue a Protective Order to shield Respondent and his mother from further harassment and intimidation.
2. Grant Injunctive Relief to stop the Borough's ongoing campaign of bad faith, public vilification, and misuse of confidential information.
3. Impose sanctions on the Borough, including monetary penalties and attorney's fees, for their egregious conduct.
4. Schedule a hearing at the earliest possible date to allow Respondent to present evidence and for the Court to fully consider the relief requested herein.

Respectfully submitted,



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/s/ Michael Long  
Michael Long, Pro Se Respondent  
Dated: September 9, 2024

## Supporting Documents:

- **Exhibit A:** The Borough's website page detailing the alleged costs of Long's RTKL requests ("Right-to-Know: The Costs Behind One Requestor"). This exhibit demonstrates the Borough's public campaign to exaggerate costs and blame Respondent for their own financial mismanagement.
- **Exhibit B:** The redacted email chain showing the Borough's early attempts to manage the council vacancy and their dismissive attitude toward Long (Attachment #5). This exhibit reveals the Borough's early intent to conceal information about the council vacancy and their hostility toward Respondent for raising questions about the process.
- **Exhibit C:** Screenshots of Mayor Mirabito's Facebook posts containing the derogatory and inflammatory statements about Long. These posts demonstrate the Mayor's personal attacks on Respondent, her use of inflammatory language, and her attempts to incite public sentiment against him, in direct violation of the Borough's own social media policy (Exhibit L).
- **Exhibit D:** WFMZ-TV article: "Resident's multiple Right to Know requests could end up costing Bath taxpayers, borough manager says." This article, published on July 9, 2024, shows how the Borough manipulated the media

to portray Respondent in a negative light and to spread misinformation about the cost of his RTKL requests.

- **Exhibit E:** Screenshots of the social media comments threatening Long, specifically those mentioning "taking the bill to his house." These comments, made in response to the Borough's public campaign, demonstrate the real and imminent threat to Respondent's safety.
- **Exhibit F:** Solicitor Kratz's July 24, 2023, affidavit to the OOR. This affidavit contains inconsistent statements about the timing of events related to Mark Saginario's resignation, suggesting a fabricated privilege claim to conceal information.
- **Exhibit G:** Long's "Dearest Bradford" report, detailing his findings of potential nepotism and abuse of power by the Mayor. This report provides context for the improperly disclosed mediation communication (Exhibit J) and reveals the Borough's efforts to limit the scope of Respondent's inquiries during the mediation.
- **Exhibit H:** Long's financial analysis report, "Show Me the Money Trail." This report provides compelling evidence of potential financial misconduct, including suspicious transfers, unexplained discrepancies, and the use of a "placeholder" budget amount to obscure questionable transactions.

- **Exhibit I:** The Morning Call article: "'This is a vendetta': A Lehigh Valley resident, his community are battling over his requests for open records." This article, published on January 19, 2024, highlights the Borough's aggressive tactics and public attacks on Respondent, providing further context for their retaliatory actions.
- **Exhibit J:** The document from the Borough's website containing the disclosed mediation communications. This exhibit demonstrates the Borough's violation of the implied confidentiality of the mediation process and their attempt to manipulate public perception by selectively disclosing portions of the mediation content.
- **Exhibit K:** Long's "Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1" report. This report provides a detailed analysis of the Borough's financial records, uncovering potential violations of accounting principles and highlighting questionable practices that warrant further investigation.
- **Exhibit L:** Borough's Social Media Policy adopted on December 14, 2022. This policy, which the Borough claimed did not exist in December 2018, directly contradicts their actions on social media and highlights their violation of their own rules.
- **Exhibit M:** Michael Long Declaration

**VERIFICATION**

I, Michael Long, hereby verify that the statements made in the foregoing

**MOTION FOR PROTECTIVE ORDER, SANCTIONS, AND**

**INJUNCTIVE RELIEF** are true and correct to the best of my knowledge, information, and belief. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. § 4904, relating to unsworn falsification to authorities.



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Michael Long

Pro Se Respondent

Date: September 9, 2024

## CERTIFICATE OF SERVICE

I hereby certify that on September 9, 2024, a true and correct copy of the foregoing MOTION FOR PROTECTIVE ORDER, SANCTIONS, AND INJUNCTIVE RELIEF, DECLARATION OF MICHAEL LONG, and all attached exhibits were served on the following parties via email:

J. Chadwick Schnee, Esq.  
Schnee Legal Services, LLC  
74 E Main Street #648  
Lititz, PA 17543

Chadwick@schneelegal.com



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/s/ Michael Long  
Michael Long, Pro Se Respondent

September 9, 2024

## DECLARATION OF MICHAEL LONG

I, Michael Long, being duly sworn, do hereby declare as follows:

1. I am the Respondent in this matter and a resident of Bath Borough.
2. I am engaged in a legal dispute with the Borough of Bath concerning my right to access public records under the Pennsylvania Right-to-Know Law (RTKL).
3. This dispute has escalated far beyond a simple records request. The Borough, through its officials and agents, has engaged in a deliberate and ongoing campaign to discredit me, intimidate me, and silence my efforts to hold them accountable.
4. I believe the Borough's campaign of harassment and intimidation is a direct response to my investigations into potential financial misconduct and conflicts of interest by Borough officials, which I uncovered through lawful RTKL requests.
5. The following reports, which I produced based on documents obtained through the RTKL process, provide detailed evidence of these potential wrongdoings:
  - a. **Exhibit G: "Dearest Bradford" Report:** This report exposes potential nepotism and abuse of power by Mayor Fiorella Reginelli-Mirabito, including her efforts to secure a council seat for her husband and her

involvement in awarding contracts to individuals connected to her family.

**b. Exhibit H: "Show Me the Money Trail" Report:** This financial analysis details numerous inconsistencies and questionable financial practices in the Borough, including the Mayor's Fund, suspicious transfers, and the potential misuse of public funds.

**c. Exhibit K: "Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1" Report:** This report provides a more in-depth examination of the financial irregularities, highlighting potential violations of accounting principles and raising concerns about a lack of transparency and oversight.

6. The Borough's aggressive actions escalated significantly after these reports were produced and disseminated, demonstrating a clear retaliatory motive and a desire to suppress information about their potential misconduct.
7. The Borough has repeatedly and falsely claimed that my RTKL requests have cost taxpayers over \$150,000. They have used this inflated figure, prominently displayed on their website (Exhibit A), to paint me as a burden on the community and to justify their hostile actions.
8. They have published a biased and misleading "fact check" website (Exhibit A) that misrepresents the facts of the case and attacks my credibility.

9. They have repeatedly blamed me for unrelated delays in Borough projects, using me as a scapegoat to deflect from their own failures.
10. Mayor Fiorella Reginelli-Mirabito has repeatedly used her personal Facebook account to make derogatory and inflammatory statements about me, calling me a "nut bag" and a "POS" (Exhibit C). Her posts have incited others to threaten me and create a hostile online environment.
11. The Borough has also used social media to spread misinformation about my requests and to encourage negative public sentiment against me.
12. The Borough orchestrated a negative news report about me by WFMZ-TV (Exhibit D), providing the news crew with a biased narrative and directing them to my home without my knowledge or consent. The resulting report was a "hit piece" that further damaged my reputation and fueled public hostility against me. This is further corroborated by the reporting in The Morning Call (Exhibit I), which also demonstrates the Borough's bias and attempts to influence the media narrative.
13. As a direct result of the Borough's actions, I have received numerous threats, particularly in connection with the upcoming tax increase. Individuals have made comments on social media stating they will "take the bill to my house" if taxes are raised (Exhibit E).
14. I am genuinely fearful for my safety and the safety of my family.

15. On **January 30, 2024**, I participated in a mediation session with the Borough facilitated by the OOR in an attempt to resolve the disputes regarding my RTKL requests. I understood that communications and documents related to the mediation were confidential.
16. Without my knowledge or consent, the Borough published communications from the mediation (Exhibit J) on their website, selectively revealing portions that portray me negatively while concealing the context and the substance of my concerns.
17. This breach of confidentiality is a further demonstration of the Borough's bad faith and their intent to manipulate public opinion.
18. I reside with my 70-year-old mother. She is extremely worried about the Borough's actions and the threats I have received. She has pleaded with me to stop pursuing my RTKL requests out of fear for our safety. The Borough's campaign of intimidation has created a climate of fear and anxiety in our home.
19. The Borough's conduct is not only a violation of my rights under the RTKL but also a threat to my safety and the well-being of my family. I am requesting this Court's protection and intervention to stop the Borough's harassment and intimidation, to ensure my right to participate in civic affairs without fear, and to hold the Borough accountable for their actions.

I declare under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing is true and correct to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to be 'M Long', written over a horizontal line.

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/s/ Michael Long  
Michael Long, Pro Se Respondent  
Dated: September 9, 2024

# Exhibit

# A

# Right-to-Know: The Costs Behind One Requestor

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 [bathborough.org/right-to-know-one-man-is-costing-his-community-a-fortune/](https://bathborough.org/right-to-know-one-man-is-costing-his-community-a-fortune/)

By: Brad Flynn | Published July 9, 2024 | Revised August 16, 2024

Total costs listed below represent billable hours incurred by the Borough through its various professional services to process record requests by Borough resident, Michael Long from October 2022 through July 2024.

## TOTAL COSTS TO DATE (AS OF JULY 31, 2024)

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**\$151,150.23\***

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**Average Cost Per Month \$6,870.47**

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### (22-month Period)

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*\*Estimation based on the Borough's review of professional service invoicing where at the time (between late 2022 and early 2023) 'Michael Long' was not specifically related or was mixed with other job or matter numbers. In 2023, professional services began billing their time based on work performed specifically for Michael Long.*

At the time of this publication, July 9, 2024: In a given year where Bath's General Fund Budget is around \$1.5 million, the total cost would represent 10% of overall Borough expenditures.

How did we get here?

This webpage will be devoted to the numerous Right-to-Know Requests and appeals filed by, Michael Long. The Borough is providing this additional transparency because of the enormous fiscal impact this has on the Borough. From submitting multiple Right-to-Know Requests on a single day and in multiple subparts, spanning several years of records, then forcing the Borough through multiple appeals, to the [Borough filing a court challenge](#).

The workload has been immense from the start. Michael Long's requests cause annoyance because of the potential universe of records sought (hundreds to tens of thousands of documents) in an overly broad, non-specific way that has caused the Borough to make judgement calls as to what exactly is being asked for. There are times where the requests have been filed by Long in succession or on the same day. Even after staff attempts to discuss these issues with Michael Long, his conduct has only become increasingly vexatious.

The Borough has even tried to work with Michael Long providing him numerous records requested outside of the Right-to-Know Law (RTKL) as a courtesy. These efforts exhaust man hours and required a legal review, having a negative impact on normal Borough operations. And the total expenditure listed above is representative of all records requests processed for Michael Long, both within and outside the realm of the RTKL.

Since the RTKL was revised in 2008, the Borough has faced 8 appeals in its history with the Pennsylvania Office of Open Records (OOR). Michael Long accounts for 75% of these appeal proceedings in under two years. It's created an enormous uptick in legal expenditures because of the quasi-judicial nature of such proceedings; participating in a review, filing position statements, and performing additional searches for records under question.

The Borough also wants the public to know it has no choice but to respond to Right-to-Know Requests, for whatever the Requestor's reasons. There is no limitation on the number of records that could be sought. Also, the burden of proof falls on Bath if it denies access of a public record under the RTKLs more than 30 exemptions. In other cases, Michael Long's requests have been labor intensive requiring legal to review documents, redact information where necessary, or generate hundreds of pages of logs at the request of OOR during the appeals process.

Bath has engaged in a court challenge to review the way in which OOR has incorrectly applied certain rules in one of Long's Right-to-Know appeals. An otherwise standard process has devolved into a circus by Michael Long. Long appears to be using artificial intelligence technology to file motion after motion in county court that are completely unnecessary and procedurally flawed. Long's motions also contain false court case citations and posit false legal propositions. This becomes extremely taxing on the Borough for its legal team to review and respond to these unnecessary court filings.

The costs listed on this webpage do not account for designated Borough staff time. And as an example, throughout 2023, the Borough Manager alone has logged 331.37 hours of work related to all Right-to-Know matters. Of this, approximately 314.8 hours (95%) was spent solely on Michael Long's Right-to-Know requests. At 8 hours a day, this equates to nearly 40 days straight of working for one person.

These costs also do not include additional email and data storage subscriptions the Borough was required to purchase because Michael Long engaged the Borough in a litigation hold. This has created an additional expense of \$600 per month from the General Fund for software preserving data under Michael Long's litigation hold notice.

Why does all of this matter? First, the Borough has a right to level with its residents. It's to raise awareness that at this current rate of operational demand and expenditures related to the RTKL, (by one resident) is positioning the Borough to raise property taxes on the entire

community to cover these costs. Tax money will need to be set aside in order to meet the demands of maintaining compliance with the RTKL under normal circumstances and to anticipate future requests by Michael Long.

Below is a year-by-year breakdown of costs associated with records requests by Michael Long. Long's records requests are included. Michael Long's phone number, email address, and home address have been redacted from the records request forms.

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## 2022

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Michael Long started submitting Right-to-Know Requests toward the end of 2022.

From October through November 2022, 2 Requests with multiple sub-parts were submitted. The Borough has logged an estimated **\$4,554.00** in legal fees to process these requests. The figure is estimated because during this time Right-to-Know matters were not being separated out on an individual basis by the Borough. There was never a need to do so because records request workloads were more routine. The Borough Solicitor would group Right-to-Know work under 'General Solicitorship Services' of the Borough, no matter how many requests the Borough processed in a given year.

The estimate means, for example, if the Solicitor worked on 2 separate Right-to-Know request matters (calling out the name of the Requestors on invoices, one being Michael Long) and the bill was \$100, the Borough split this time between Michael Long and the other Requestor evenly. *NOTE: These estimates have not been independently analyzed by the Borough Solicitor's Office.*

It would be costly for the Borough to have the solicitor, or any other professional services, review their invoices to identify work specifically for Michael Long prior to when expense tracking was initiated. This is why, on a go-forward basis, professional services will begin logging hours of work on a per individual basis, should the Borough find a repetitious pattern from a Requestor.

Long accounted for 9% of the Borough's entire 2022 Right-to-Know Request case load. To date, 2022 costs compared to all other Right-to-Know matters have not been estimated.

See Long's Right-to-Know Requests below:

[RTK-Request-Form-11.2022-REDACTEDDownload](#)

[RTK-Request-21.2022-REDACTEDDownload](#)

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## 2023

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In 2023, Long submitted 10 Right-to-Know Requests. In some cases, multiple Right-to-Know Requests were filed on the same day. In each circumstance, the Right-to-Know Requests were written in multiple sub-parts. This was on top of Long's Right-to-Know Requests from 2022 of which RTKR #11.2022 was appealed by Long to OOR.

In total, Long would file 5 Right-to-Know appeals.

Long has accounted for the most amount of money spent by Bath to handle Right-to-Know Requests and appeals to OOR.

In 2023, this was the first time Bath started to separate out expenses for Right-to-Know matters by a single individual. If any vendor worked on Long's Right-to-Know Request, these expenses would now be booked accordingly. Bath's Solicitor's Office began separating out a 'Long' matter number by April 2023. *NOTE: The estimates prior to the Solicitor's Office establishing a separate matter number for Michael Long have not been independently analyzed by the Borough Solicitor's Office.*

Separating out matters numbers is now an ongoing bookkeeping practice Bath will perform, should a Requestor like Long occur in the future. It's only fair and transparent for the community to know where its tax dollars are being spent.

In 2023, Long accounted for an estimated \$68,746.93 in Right-to-Know legal fees. The Borough Auditor charged an additional \$1,820 in Right-to-Know fees relative to Long's requests. The Borough's bookkeeper completed another estimated \$665 in work related to Long's requests. Finally, the Borough's IT vendor performed \$2,886.24 in Right-to-Know work for Long.

In total, Michael Long's 2023 Right-to-Know cost the Borough an estimated **\$74,153.17** for work related to his Requests, ensuing OOR appeals, and Bath's court challenge.

Long accounted for 26% of the Borough's entire 2023 Right-to-Know Request case load. When compared to overall Right-to-Know costs (non-Michael Long), legal fees amounted to \$16,658.45 (one other Requestor accounted for an estimated \$9,365.35 of this total; see 2023 Bath Right to Know Tracking Log). The Borough's bookkeeper completed an estimated \$35 of work. Total fees accrued by Right-to-Know and records processing not associated with Michael Long is estimated at \$16,693.45.

**In 2023, of the \$90,846.62 in total Right-to-Know records processing Bath has completed, Michael Long accounts for approximately 82% of these costs.**

See Long's Right-to-Know Requests below:

[RTK-Requests-12-14.2023-REDACTEDDownload](#)

[RTK-Request-15.2023-REDACTEDDownload](#)

[RTK-20.2023-REDACTEDDownload](#)

[RTK-24.2023-REDACTEDDownload](#)  
[RTKR-32.2023-REDACTEDDownload](#)  
[RTKR-33.2023-REDACTEDDownload](#)  
[RTKR-37.2023-REDACTEDDownload](#)  
[RTKR-38.2023-REDACTEDDownload](#)

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## 2024

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Through June 30, 2024, Long has submitted 2 Requests. Right-to-Know Requests and legal matters stemming from the Borough's court challenge accounts for \$59,972.26 in new legal expenses. RTK Request #02.2024 was in an email format, which the Borough processed. In March, Bath has since adopted a revised Right-to-Know policy requiring the use of the [Standard Right-to-Know Request Form](#).

In addition, legal expenses have been incurred for attempting to handle Long's request for information and documents outside of the RTKL, totaling \$5,624.85. This has now become unsustainable as Long has asked for research, reports, and documents in the months of March, April, May and June. This work is not shown on [Bath's Right-to-Know Tracking logs](#). The impact on staff and operations precludes any further individualized attention Long has sought.

On June 25th, Long attempted to request access to additional records via email while also submitting a Right-to-Know request, doubling down on burdening the Borough with records searching, retrieval, and processing. Michael Long's June 25th email is below:

### [Request-for-Bank-Statements-and-Audit-TrailsDownload](#)

Through July 31, 2024, Bath's IT vendor has expended \$4,154.70 in Right-to-Know matters related to Long. The Borough's bookkeeper logged work on Long's Right-to-Know matters, costing the Borough an additional \$1,591.25. Plus, another \$1,100 in bookkeeping work to review financial data and prepare documents for Long outside of the Right-to-Know Law as a courtesy.

Long's request for records both within and outside of the RTKL have totaled **\$72,443.06** through July 2024.

As of July 31, 2024, Long accounts for 22% of the Borough's entire 2024 Right-to-Know Request case load. When compared to overall Right-to-Know costs (non-Michael Long), legal fees amounted to \$761.95. The Borough's bookkeeper completed an estimated \$83.75 of work. Total fees accrued by Right-to-Know Requests not associated with Michael Long is estimated at \$845.70.

**As of June 30, 2024, of the \$66,736.85 in total Right-to-Know and records processing Bath has completed, Michael Long accounts for approximately 99% of these costs.**

Long would go on to file 1 appeal stemming from a 2023 Right-to-Know Request

See Long's Right-to-Know Requests below:

RTKR-08.2024\_REDACTEDDownload

# Exhibit

# B

**From:** [Fiorella Reginelli-Mirabito](#)  
**To:** [Bradford Flynn](#)  
**Cc:** [Michele Ehr Gott](#); [Barry Fenstermaker](#); [Frank Hesch](#); [Mark Saginario](#); [Carol Bear-Heckman](#); [Phyllis Andrews](#);  
[Anthony Kovalovsky](#); [Marena Rasmus](#); [Tanya Lamparter](#)  
**Subject:** Re: CONCERNS  
**Date:** Thursday, October 28, 2021 8:13:03 AM

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Brad...

Believe me I understand “conception” and “law” - again, for some reason I cannot shake the fact that it concerns me...that is all.

Safe travels home!

#5

# Exhibit A

**Fiorella Reginelli Mirabito**

**Mayor**

Borough of Bath

121 South Walnut Street

Suite 111

Bath, PA 18014

610-837-6525 - Borough Office

610-837-8989 - Fax

484-281-3628 - Mayors Office

visit us at: [www.bathborough.org](http://www.bathborough.org)

*“Bath...History Nestled With Friendship”*

## Need to read from the bottom up

*“Believe you can, and you’re half way there...” - Theodore Roosevelt*

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On Oct 28, 2021, at 8:00 AM, Bradford Flynn  
<[bradford.flynn@boroughofbath.org](mailto:bradford.flynn@boroughofbath.org)> wrote:

Understood. And as an objective fact, certain things must occur before the seat is filled.

#4

Public knowledge of him resigning and the actual law on this is not aligned here. The Borough Code dictates what Council can do in this situation. Council accepts Marks resignation in public session. Which hasn't occurred yet. That sets the timetable for filling a seat, depending on the outgoing members tendered resignation date. A seat only opens when a member officially submits his/her resignation and Council accepts it.

[Redacted]

Brad

Sent from my Verizon, Samsung Galaxy smartphone  
Get [Outlook for Android](#)

---

**From:** Fiorella Reginelli-Mirabito <[mayor@boroughofbath.org](mailto:mayor@boroughofbath.org)>  
**Sent:** Thursday, October 28, 2021 3:54:12 AM  
**To:** Michele Ehrgott <[mehrgott@boroughofbath.org](mailto:mehrgott@boroughofbath.org)>  
**Cc:** Barry Fenstermaker <[bfenstermaker@boroughofbath.org](mailto:bfenstermaker@boroughofbath.org)>; Frank Hesch <[fhesch@boroughofbath.org](mailto:fhesch@boroughofbath.org)>; Mark Saginario <[mark.saginario@boroughofbath.org](mailto:mark.saginario@boroughofbath.org)>; Carol Bear-Heckman <[checkman@boroughofbath.org](mailto:checkman@boroughofbath.org)>; Phyllis Andrews <[pandrews@boroughofbath.org](mailto:pandrews@boroughofbath.org)>; Anthony Kovalovsky <[akovalovsky@boroughofbath.org](mailto:akovalovsky@boroughofbath.org)>; Bradford Flynn <[bradford.flynn@boroughofbath.org](mailto:bradford.flynn@boroughofbath.org)>; Marena Rasmus <[marena.rasmus@boroughofbath.org](mailto:marena.rasmus@boroughofbath.org)>; Tanya Lamparter <[tanya.lamparter@boroughofbath.org](mailto:tanya.lamparter@boroughofbath.org)>  
**Subject:** Re: CONCERNS

Thanks, Michele...

#3

Although, I believe Brad has just made it clear on what the steps are and how Council is going to proceed. Again, in my humble opinion...it all concerns me.

Have a good day!

**Fiorella Reginelli Mirabito**  
**Mayor**  
Borough of Bath  
121 South Walnut Street  
Suite 111  
Bath, PA 18014  
610-837-6525 - Borough Office  
610-837-8989 - Fax  
484-281-3628 - Mayors Office  
visit us at: [www.bathborough.org](http://www.bathborough.org)  
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???

**Where is the message  
referenced in #3**

On Oct 27, 2021, at 6:56 PM, Michele Ehrgott  
<[mehrgott@boroughofbath.org](mailto:mehrgott@boroughofbath.org)> wrote:

**#2**

Next meeting November 8th council can discuss np

Sent from my iPhone

On Oct 27, 2021, at 5:15 PM, Fiorella Reginelli-Mirabito

<[mayor@boroughofbath.org](mailto:mayor@boroughofbath.org)> wrote:

Good afternoon, everyone...

A quick message to you all, in reference to Mark's resignation on Council.

This weekend at the campfire I spoke to several people in reference to many things throughout our Borough. I listened closely, didn't really give any answers - just smiled and told them I would take their opinions under advisement. One of the items was Mark's resignation from Borough Council and how that is going to be handled. Also, Mr. Mike Long pulled me to the side and gave me his "dissertation" on how things should go; what we should do; what should've been done; available grants; etc. - and, lastly - and, most concerning his firm decision to run as a write-in on Council. Please know - ANYONE receiving the highest votes will get the seat. Those on the ballot really have no reason to worry - since voters usually don't take the time to "write-in". There are others who know of Mark's resignation since it's in the newspaper that he has taken the position in Tatamy, and others wanting to apply for that seat.

I want to go on record - I completely disagree with waiting for Mark's resignation to take effect in January 2022. I think the seat should be filled now. I realize, again, ultimately - the decision is Borough Councils and not mine. Although, I have a terrible feeling about the outcome if you wait to fill the seat. Manny has indicated interest in "applying" to fill the seat - to be honest, I'm not in agreement - but, not my decision either. He DOES NOT want ANY office on Council. He wants to just fulfill the two years and that's it. Michele - please do not be concerned that he wants to be President - or VP for the matter - NO interest at all.

Thank you for allowing me to express my concern... ultimately, as in all things I do - my concern is for the Borough...nothing more.

Best,  
Fi

#1

**Fiorella Reginelli Mirabito**

**Mayor**

Borough of Bath

121 South Walnut Street

Suite 111

Bath, PA 18014

610-837-6525 - Borough Office

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Theodore Roosevelt*

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# Exhibit


# C

**Borough of Bath**  
Aug 27 · 🌐

**Fiorella Reginelli Mirabito**  
[Yvonne](#)... Again, he's using humor. He's been trying to explain what's been happening- no one pays attention. Tax money is being spent on FRIVOLOUS Right-To-Know requests for TWO YEARS. At least this is getting attention. We're NOT THIEVES...and one person insists we are AND continues to send ABSURD RTK's. It HAS TO STOP.

1w Like Reply 1 🍊

**Author**  
**Borough of Bath**  
Yaaaaaaas....We're finally talking about the Borough! Carry on folks! Discuss, discuss, discuss!



TENOR

**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 📷

**MaryAnn Green**  
I'd love to know how much this nut bag is costing us taxpayers with his relentless and ridiculous lawsuits. If anyone has those figures, please share

1w Like Reply 2 🍊 🍊

**Fiorella Reginelli Mirabito**  
[MaryAnn Green](#)... It's all on the Borough website: [bathborough.org](http://bathborough.org) (under Community, then Mis and Dis Information). If you can't find it, feel free to stop in the office. We would be happy to show you. We can't be any more transparent than we already are.

1w Like Reply 1 🍊

**MaryAnn Green**  
[Fiorella Reginelli Mirabito](#) thank you. It's just so ironic that he's complaining about wasting money, yet it seems he's wasted quite a bit

1w Like Reply 2 🍊 🍊

**Fiorella Reginelli Mirabito**  
Bingo! Do you know what this Borough could've done with \$150K?!? New road, new park, park upgrades, etc. Instead, in my eyes - wasted on legal research fees for someone who has an ax to grind! It's truly mind-boggling!

1w Like Reply 3 🍊 🍊 🍊

**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 📷

**Fiorella Reginelli Mirabito**  
[Wendy Hujsa](#)... Go to his Community Hub - Bath PA page on FB. It's all there. It's absurd ALL OF IT. He's accused Brad and I for over two years. He found an error with my insurance, that I was reimbursing back to the Borough. We missed a total of 7 payments in 3 years... 2019, 2020 and 2021. We made honest mistakes. We paid it immediately when the errors were found. We're human... but, we are NOT felons. He just doesn't stop. Last week when we had our court hearing, afterwards, he drove by Borough Hall very slowly and gave us "the finger" the entire time he was driving by. It's all on tape. What, are we 12?!?!? 🤔

1w Like Reply 3 🍊 🍊 🍊

**Wendy Hujsa**  
[Fiorella Reginelli Mirabito](#) OMG thats ridiculous. I will have to look at is page. I'm so sorry, I would put my life in your hands. ~~~ giving the finger back to this jerk

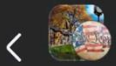
**Fiorella Reginelli Mirabito**  
[Jessica](#)... If people were in his shoes being continually FALSELY ACCUSED, they'd think differently. This has been going on for over TWO YEARS. Enough is enough. What's also incredibly sad is past Council members sharing Mr. Longs nonsense...just sayin'. Are they helping our community or working against us?!?!? 🤔

1w Like Reply 1 🍊



**Fiorella Reginelli Mirabito**  
**Jessica...** If people were in his shoes being continually FALSELY ACCUSED, they'd think differently. This has been going on for over TWO YEARS. Enough is enough. What's also incredibly sad is past Council members sharing Mr. Longs nonsense...just sayin'. Are they helping our community or working against us?!?!? 🙄

1w Like Reply



**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 🌐



**Fiorella Reginelli Mirabito**  
**Wendy Hujsa...** Go to his Community Hub - Bath PA page on FB. It's all there. It's absurd ALL OF IT. He's accused Brad and I for over two years. He found an error with my insurance, that I was reimbursing back to the Borough. We missed a total of 7 payments in 3 years... 2019, 2020 and 2021. We made honest mistakes. We paid it immediately when the errors were found. We're human... but, we are NOT felons. He just doesn't stop. Last week when we had our court hearing, afterwards, he drove by Borough Hall very slowly and gave us "the finger" the entire time he was driving by. It's all on tape. What, are we 12?!?!? 🙄

1w Like Reply



**Wendy Hujsa**  
**Fiorella Reginelli Mirabito** OMG thats ridiculous. I will have to look at is page. I'm so sorry, I would put my life in your hands. ~~~ giving the finger back to this jerk

1w Like Reply



**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 🌐



**MaryAnn Green**  
I'd love to know how much this nut bag is costing us taxpayers with his relentless and ridiculous lawsuits. If anyone has those figures, please share

1w Like Reply



**Fiorella Reginelli Mirabito**  
**MaryAnn Green...** It's all on the Borough website: [bathborough.org](http://bathborough.org) (under Community, then Mis and Dis Information). If you can't find it, feel free to stop in the office. We would be happy to show you. We can't be any more transparent than we already are.

1w Like Reply



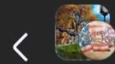
**MaryAnn Green**  
**Fiorella Reginelli Mirabito** thank you. It's just so ironic that he's complaining about wasting money, yet it seems he's wasted quite a bit

1w Like Reply



**Fiorella Reginelli Mirabito**  
**Bingo!** Do you know what this Borough could've done with \$150K?!? New road, new park, park upgrades, etc. Instead, in my eyes - wasted on legal research fees for someone who has an ax to grind! It's truly mind-boggling!

1w Like Reply



**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 🌐

I'd like to know where Mr. Long Obtained his degree in accounting. People go to college for this. How dare you make accusations when you are not qualified or trained in this field. And then bring accusations against people that have nothing to do with the borough. I hope Bradd and his wife sue you for defamation of character. Post picture of your degree or shut your mouth.



22

All comments



**Fiorella Reginelli Mirabito**  
People have no clue what Brad has endured for two years. Actually, all of us.

Forgive me, I don't say these type of things - but Michael Long is a POS. He's costing ALL of us.

1w Like Reply



# Exhibit

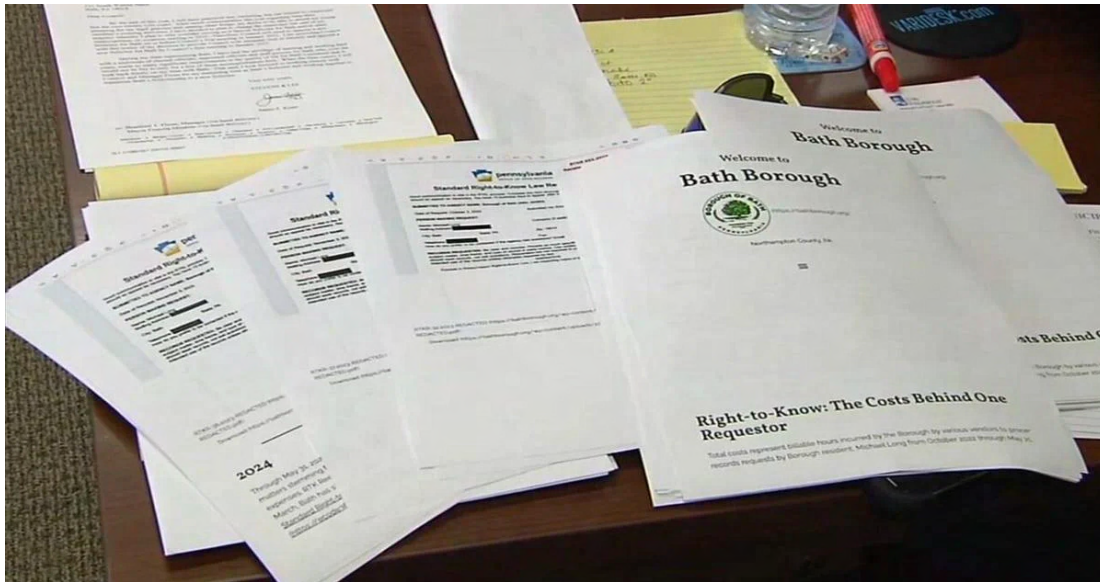
# D

# Resident's multiple Right to Know requests could end up costing Bath taxpayers, borough manager says

[wfmz.com/news/area/lehighvalley/residents-multiple-right-to-know-requests-could-end-up-costing-bath-taxpayers-borough-manager-says/article\\_238a3534-3e41-11ef-825c-e748314dfc63.html](https://www.wfmz.com/news/area/lehighvalley/residents-multiple-right-to-know-requests-could-end-up-costing-bath-taxpayers-borough-manager-says/article_238a3534-3e41-11ef-825c-e748314dfc63.html)

Bo Koltnow, Bo Koltnow

July 9, 2024



BATH, Pa. - The Right to Know is costing the borough of Bath a bundle. The Northampton County municipality says a citizen is abusing the spirit of the transparency law, and it could cost taxpayers.

"You've spent \$144,000?" I asked Borough of Bath Manager Brad Flynn.

"That is where we are at in 21 months," he said.

It's money the borough of Bath, with a yearly budget a little over \$1 million, has spent on Right to Know requests, which now include county court filings from 44-year-old resident Michael Long.

Flynn says requests are hundreds of pages long.

"How much time are you spending on this guy?"

"Last year I calculated 40 days straight," Flynn said.

Right to Know requests promote accountability when citizens question government operations. Flynn says the borough is an open book, and money spent is holding up borough projects.

"I'm working for one individual it seems like, now. So, where we're trying to put a lot of energy into other things, this is overshadowing, and it's become a drain," Flynn said.

"These are auto trails. These show you when someone goes in the accounting system and makes a change," resident Michael Long said.

A 2021 tax increase started Long's trail. He says he's found questionable things, like missing funds and examples of political favors, but admits he's never taken an accounting or finance course. The borough says it hasn't seen proof of wrongdoing. But a request did expedite a \$10,000 insurance reimbursement by the mayor.

"Does it bother you at all that the borough has spent almost \$150,000 on you alone?" I asked.

"No," Long said.

By law everything Mr. Long is doing is legal. The borough has to look into every one of his requests and there is no limit to the number of requests he can make.

Long says he plans to sue the borough.

Flynn says if Long's game continues, ironically, taxes could be raised.

"I wouldn't want to see them raise taxes, but I think in the end, I'll see that I'm saving the borough a lot more money," Long said.

# Exhibit

# E

**MaryAnn Green**  
**Susan Simon** exactly. Would be nice if this dolt would cover the increase in our taxes because of this 🙄😞  
1w Like Reply 1 🙄

**Bath Borough Happenings And Helpings.**  
Geoffrey Buffington · Aug 28 · 📷

**MaryAnn Green**  
I'd love to know how much this nut bag is costing us taxpayers with his relentless and ridiculous lawsuits. If anyone has those figures, please share  
1w Like Reply 2 📷❤

**Borough of Bath**  
Aug 27 · 🌐

**Jenna Ruch**  
All I know is that if my tax bill goes up because of this nonsense, I am sending it to his house to pay it. No reason we should be penalized for this dudes agenda. Especially when he doesn't even own his own home. Smh  
1w Like Reply 2 📷

**Fiorella Reginelli Mirabito**  
**MaryAnn Green**... It's all on the Borough website: [bathborough.org](http://bathborough.org) (under Community, then Mis and Dis Information). If you can't find it, feel free to stop in the office. We would be happy to show you. We can't be any more transparent than we already are.  
1w Like Reply 1 📷

**MaryAnn Green**  
**Fiorella Reginelli Mirabito** thank you. It's just so ironic that he's complaining about wasting money, yet it seems he's wasted quite a bit 🙄  
1w Like Reply 2 📷❤

**Fiorella Reginelli Mirabito**  
Bingo! Do you know what this Borough could've done with \$150K?!? New road, new park, park upgrades, etc. Instead, in my eyes - wasted on legal research fees for someone who has an ax to grind! It's truly mind-boggling!  
1w Like Reply 3 📷❤

**Amie 'Amadore' Simmons**  
My question is WHY is he doing all this? If he doesn't like the borough or how it's run then freakin move! Stop causing unnecessary drama that's not even true and using the boroughs money for unnecessary 'research'!  
1w Like Reply 3 📷❤

# Exhibit

# F

Michael Long, Pro Se  
220 Creek Road  
Bath, PA 18014  
(610)507-3721  
[Michael.Long479@gmail.com](mailto:Michael.Long479@gmail.com)

---

|                  |   |                                   |
|------------------|---|-----------------------------------|
| BOROUGH OF BATH, | : | IN THE COURT OF COMMON PLEAS      |
| Petitioner,      | : | NORTHAMPTON COUNTY,               |
|                  | : | PENNSYLVANIA                      |
| v.               | : | CIVIL DIVISION                    |
| MICHAEL LONG,    | : |                                   |
| Respondent.      | : | NO. <u>No. C-48-CV-2024-01039</u> |

---

## DECLARATION OF MICHAEL LONG

I, Michael Long, being duly sworn, do hereby declare as follows:

### 1. Introduction and Background:

- I am the Respondent in this matter and a resident of Bath Borough.
- I am engaged in a legal dispute with the Borough of Bath concerning my right to access public records under the Pennsylvania Right-to-Know Law (RTKL).
- This dispute has escalated far beyond a simple records request. The Borough, through its officials and agents, has engaged in a deliberate and

ongoing campaign to discredit me, intimidate me, and silence my efforts to hold them accountable.

## **2. Petitioner's Retaliatory Motive and Abuse of Power:**

- I believe the Borough's campaign of harassment and intimidation is a direct response to my investigations into potential financial misconduct and conflicts of interest by Borough officials, which I uncovered through lawful RTKL requests.
- The following reports, which I produced based on documents obtained through the RTKL process, provide detailed evidence of these potential wrongdoings:
  - **Exhibit G: "Dearest Bradford" Report:** This report exposes potential nepotism and abuse of power by Mayor Fiorella Reginelli-Mirabito, including her efforts to secure a council seat for her husband and her involvement in awarding contracts to individuals connected to her family.
  - **Exhibit H: "Show Me the Money Trail" Report:** This financial analysis details numerous inconsistencies and questionable financial practices in the Borough, including the Mayor's Fund, suspicious transfers, and the potential misuse of public funds.

- **Exhibit K: "Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1" Report:** This report provides a more in-depth examination of the financial irregularities, highlighting potential violations of accounting principles and raising concerns about a lack of transparency and oversight.
- The Borough's aggressive actions escalated significantly after these reports were produced and disseminated, demonstrating a clear retaliatory motive and a desire to suppress information about their potential misconduct.

### **3. The Borough's Campaign of Harassment, Intimidation, and Bad Faith:**

- **False and Misleading Statements:**
  - The Borough has repeatedly and falsely claimed that my RTKL requests have cost taxpayers over \$150,000. They have used this inflated figure to paint me as a burden on the community and to justify their hostile actions.
  - They have published a biased and misleading "fact check" website (Exhibit A) that misrepresents the facts of the case and attacks my credibility.
  - They have repeatedly blamed me for unrelated delays in Borough projects, using me as a scapegoat to deflect from their own failures.

- **Social Media Attacks and Incitement:**

- Mayor Fiorella Reginelli-Mirabito has repeatedly used her personal Facebook account to make derogatory and inflammatory statements about me, calling me a "nut bag" and a "POS" (Exhibit C: Screenshots of Social Media Posts). Her posts have incited others to threaten me and create a hostile online environment.
- The Borough has also used social media to spread misinformation about my requests and to encourage negative public sentiment against me.

- **Media Manipulation:**

- The Borough orchestrated a negative news report about me by WFMZ-TV, providing the news crew with a biased narrative and directing them to my home without my knowledge or consent. The resulting report (Exhibit D: WFMZ-TV Article) was a "hit piece" that further damaged my reputation and fueled public hostility against me.

- **Direct Threats:**

- As a direct result of the Borough's actions, I have received numerous threats, particularly in connection with the upcoming tax increase. Individuals have made comments on social media stating they will

"take the bill to my house" if taxes are raised (Exhibit E: Screenshots of Threatening Comments).

- I am genuinely fearful for my safety and the safety of my family.

- **Confidential Mediation Disclosure:**

- On **January 30, 2024**, I participated in a mediation session with the Borough facilitated by the OOR in an attempt to resolve the disputes regarding my RTKL requests. I understood that communications and documents related to the mediation were confidential.
- Without my knowledge or consent, the Borough published communications from the mediation on their website (Exhibit J), selectively revealing portions that portray me negatively while concealing the context and the substance of my concerns.
- This breach of confidentiality is a further demonstration of the Borough's bad faith and their intent to manipulate public opinion.

#### **4. Impact on My Mother's Safety:**

- I reside with my 70-year-old mother. She is extremely worried about the Borough's actions and the threats I have received.
- She has pleaded with me to stop pursuing my RTKL requests out of fear for our safety.

- The Borough's campaign of intimidation has created a climate of fear and anxiety in our home.

## **5. Conclusion:**

- The Borough's conduct is not only a violation of my rights under the RTKL but also a threat to my safety and the well-being of my family.
- I am requesting this Court's protection and intervention to stop the Borough's harassment and intimidation, to ensure my right to participate in civic affairs without fear, and to hold the Borough accountable for their actions.

**I declare under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing is true and correct to the best of my knowledge and belief.**



---

/s/ Michael Long  
Michael Long, Pro Se Respondent  
Dated: September 9, 2024

# Exhibit

# G



**Dearest Bradford,**

**You can fool some of the people some of the time,  
but..**

I strongly disagree with your assessment in the "Notable Statements of 2024" [P.O.S] document regarding the appointment of Emanuel Mirabito to the Borough Council and the handling of related communications. The evidence clearly demonstrates serious issues of nepotism, conflict of interest, and potentially illegal document manipulation. These concerns are rooted in several key areas:

### **Nepotism and Conflict of Interest:**

The claim that the mayor had no voting power in council decisions and thus could not have had a conflict of interest in recommending her husband for the vacant council seat is demonstrably false. The mayor has undeniably exercised her voting power in the past, most notably during the April 2018 meeting, where she broke a 3-3 tie to appoint Frank Hesch to Council. This clearly proves that the mayor does

indeed have voting power and has used it to influence council outcomes, directly contradicting the initial claim [D].

The mayor's involvement in advocating for her husband's appointment, combined with her established ability to vote on the appointment of empty council positions, presents an undeniable conflict of interest. This issue is further exacerbated by the mayor's previous actions, which suggest a pattern of leveraging her position to influence council decisions in ways that benefit her personally. Examples include:

1. In fall 2021, the mayor advocated for the appointment of a new engineering firm for the borough. Notably, this seemed to have benefited a very, very small portion of the towns populous as the Firms Representative is father of her son's wife. Following this change, residents celebrated the significant increase in the cost of engineering services, rising from \$118/hr to \$180/hr for any project requiring such expertise.
2. In April 2022, when Marena quit, the mayor was given the job as clerk without public announcement. To this day, the borough only refers to that position as "the clerk" and never mentions that it's also the mayor herself.

The lack of transparency regarding the replacement of a council member, especially when contrasted with how the same individuals handled the very same situation in 2018, raises serious concerns about the integrity of the appointment process.

The email dated October 28, 2021 [A] clearly shows that Mayor Fiorella Mirabito was advocating for her husband's appointment to the council vacancy somehow months before it even known to be happening. This use of insider information to promote a family member's interests is a clear example of nepotism and conflicts with the PA Mayors Handbook's definition of conflict of interest [B]. These connections between her personal interests and official responsibilities further solidifies the conflict of interest in this situation.

## Misuse of Confidential Information and Inconsistent Process:

The email dated October 28, 2021 [A] not only demonstrates that Mayor Mirabito was discussing the council vacancy behind closed doors, but it also highlights a troubling inconsistency in how the Borough handled public disclosure compared to past practices. In this email she CC'd Brad, all council as well as both Tanya and Marena. Both of whom were neither authorized to participate in executive session, yet the mayor shared such sensitive information with them.

So while you make mention that IF Mark had told me he had resigned that day, you are quick to suggest that IF he had, it would've been a violation of the sunshine act. This is true, but I then ask you which is it, did he resign on October 4, 2021 or December 31, 2021 [C] (because it's easier with the taxes)? You can't have it both ways. Plus I'm not suggesting that HE leveraged such knowledge to his advantage, but I'm showing you, that she did!!!

## COURT:

Which, funny enough, leads us right into why we're in court to begin with, not because of me, no, that's just some more false narrative the borough loves to push. But rather, it's because you two have spared no expense trying to keep these emails under wraps. But now, after getting slapped down not just once, then hiring the best RTK lawyer in the state and hoping two lawyers were better than one, only to be disappointed for a second time by the OOR, who ordered you to crack open those so-called "privileged" emails and spill any non-exempt facts, instead you decided to piss away even more money and went running to the courts. Not one, not two, but three separate appeals filed! Only to have the first two be premature, but that hasn't stopped you from letting those lawyers keep filing more and more paperwork into cases that are DOA. I wonder if this

desperate legal scramble that doesn't seem to be going so well, has anything to do with the Solicitor suddenly bailing on municipal law and you having to interview replacements on Monday? Quite the coincidence, don't you think?

It doesn't help that during the OOR appeal, the borough needed three versions of the affidavit, sworn to under penalty of perjury, regarding these privileged emails. Because someone messed up and mentioned that an email on 12/3[E] was related to Manny's impending seat on council. A full month before anyone supposedly even knew it would be available. Although the first hint should've probably been that Mark never attended another council meeting after October 4th.

Now, I'm sure you're insisting that I'm wrong about everything, but.... I'm not. You keep telling the council, "We have to do this because it's our duty to correct this great injustice," and "Long did it all, I hold no responsibility, he made me spend \$150,000." Nope..... No I didn't, and in court, your lawyer didn't even want to say that nonsense because he knew it would make you look bad to the judge, just as claiming such a thing does. But the lawyers like easy money, so they support your claims of this great impending victory. But... It's ... not.... coming. "We will get all our money back." Still... Nada... Nope! You're probably going to have to pay me, actually! But I'm just some idiot living in my mom's basement.

You're so sure you're going to win in court and figure I'll have to defend against a seasoned attorney with real time arguments in court against the guy who wrote the literally book on RTK law, and you would've had a good chance,.. MAYBE!

But I have a feeling that the judge won't take to kindly when he realizes that you tried to claim a conversation between you and Kratz was privileged regarding Marks resignation. One you have no legal reason to hold privilege as you are not involved in the process of choosing a replacement, you don't have a vote and thus no legal standing to require privilege.

I'm sure you and Kratz would argue against this. But it wouldn't matter because even after making multiple amendments to the affidavit already, you failed to even realize that you claimed this for a conversation on October 3, 2021[E] that you clearly wanted to ensure was kept in the dark.

But guess what... Mark didn't know and no one on council knew till about 7:30pm on October 4th. Plus I have more surprises which will be more than enough to trigger the Fraud-Crime exemption and require an in person review of those emails.

## 180°:

What should be concerning to everyone is the 180° shift in how the council handled public disclosure between 2018 and 2021. In 2018, with the exact same individuals present as per Roll Call, the council operated with far greater transparency, allowing for public knowledge and participation in the process. However, in 2021, this same group chose to withhold critical information from the public until mere moments before announcing Emanuel Mirabito's appointment. This stark inconsistency suggests a deliberate effort to manipulate the outcome while keeping the public in the dark, a move that not only undermines public trust but also violates the principles of open governance.

The conversation in the October 2021[A] email gives the impression that the mayor believes she knows better than the public who should be in office, as evidenced by her clear opposition to the idea of a write-in candidate—a sentiment that further illustrates a disregard for the democratic process.

By withholding information and exerting influence behind the scenes, the mayor and the council members involved subverted the very transparency and accountability that are supposed to guide their actions. Really makes you wonder what changed so much over a few short years.

I wonder if it had anything to do with all the extra cash the borough saved by dropping CRPD and taking the free option. I mean at the end of 2018 Brad grossed \$68k[G] and by the end of 2021 it was over \$90k[H]. At the end of 2018 the Mayor budget expense was \$3,386.36 and at the end of 2021 it over \$23k, she had her husband set for a seat on council and flipped the engineering firm contract to her Daughter in Laws Father. Plus when you consider the claims I've been making for last 18 months and reread that email, the mayors words take on a very different context and hit just a little bit different.

## **..this time, your only fooling yourself!**

Referenced Documents:

- **[A] Email thread dated October 28, 2021.**

[Dissertation .pdf](#)

- **[B] PA Mayors Handbook excerpt on conflict of interest.**

[Exerpt from PA Borough Mayors Manual - Ethics.pdf](#)

- **[C] October 4, 2021, and January 3, 2022 Borough Council meeting minutes.**

[October 4, 2021, and January 3, 2022 Borough Council meeting minutes](#)

- **[D] March and April 2018 Borough Council meeting minutes.**

[March and April Minutes 2018.pdf](#)

- **[E] Redaction log provided by the Borough.**

[Exemption Log.pdf](#)

- **[F] Borough Solicitor's first affidavit.**

[JFK First Affidavit 7-24-23.pdf](#)

- **[G] 2018 Payroll Data**

[2018 brad Payroll.pdf](#)

- **[H] 2021 Payroll Data**

[2021 Brad Payroll.pdf](#)

- [P.O.S]

[Notable Statements of 2024 – Borough of Bath.pdf](#)

## P.S.

If you're like me and also wondered where the message went that obviously missing from the email chain. Well I'll say that from the context of the conversation is highly likely that what Brad said was related to the his conversation with the Solicitor. One of those 'Privileged' heart to hearts.

By Brad disclosing such in that email he would be waiving his right (if he had any) to privilege. As the email chain itself isn't protected, it seems someone deliberately removed a part. But one, that's illegal and hence a crime and two no one from your upstanding borough would do such a thing. I mean it's not like they have anything to hide, they've ensured you all that I just have a grudge and I'm just a big meanie.

# Exhibit

# H



# Show Me The Money Trail

A long time ago in a galaxy far, far away...

Or as we call it 121 South Walnut Street Bath, PA 18014 sat the Masterminds of a complicated and complex scheme to defraud the people whom lived along a stream and what follows is a story that people don't want to believe but the truth is out there and so today I choose to seize, and put it out there that criminals they decided to be.

The truth shall set you free!

Let's begin with a page from the 2019 Preliminary Budget[A] for the Borough of Bath, focusing on the Mayor's Fund.

This document, typically issued in the fall, presents three key pieces of information: 1. The 2018 Budget column shows the year-to-date financial figures for 2018. 2. The 2018 Estimated Budget column reflects the final approved numbers for 2018. 3. The 2019 Proposed Budget column serves as the starting point for the upcoming year's budget discussions. This preliminary budget was issued in fall 2018.

The "Mayor's Fund" is somewhat misleadingly named. It was established in 2016 to hold donations and fundraising proceeds for the construction of what is now

Paw Park. The Borough, facing rising costs, couldn't afford the project on its own. However, if the community raised the funds, the project could proceed—and indeed, over \$20,000 in donations poured in before completion.

Construction was initially planned for 2018, but excessive rainfall that fall delayed progress. Yost Fencing, who had donated labor for fence installation, had to postpone until 2019. It was in that year that Paw Park finally became a reality, transforming a community dream into a tangible asset.

While the Mayor's Fund shows budgeted amounts, these weren't Borough funds per se—no Borough dollars were allocated to it. This explains why the 2018 Estimated Budget showed a year-end fund balance of \$0.00.

Now, let's examine the same page from the 2020 Preliminary Budget[B], again focusing on the Mayor's Fund. As expected, this fund was zeroed out in the first column, reflecting the year-to-date numbers as of fall 2019. Interestingly, while the previous document showed a 2019 estimated budget of \$10,000.00, here we see the 2019 Estimated Budget amount has changed to \$18,500.00. Both figures are crucial—keep them in mind.

## **BUDGET SUMMARY** **ALL FUNDS – 2019**

| FUND                                   | 2018<br>Budget | 2018<br>Estimated<br>Budget | 2019<br>Proposed<br>Budget | 2019<br>Final<br>Budget |
|--|----------------|-----------------------------|----------------------------|-------------------------|
| <b><u>General Fund</u></b>             |                |                             |                            |                         |
| Available Assets and Revenues          | \$1,425,416.02 | \$1,458,260.38              | \$1,547,390.82             |                         |
| Expenditures and Transfers             | \$1,713,060.01 | \$1,442,563.39              | \$1,547,390.82             |                         |
| Closing Balance                        | -\$287,643.99  | \$15,696.99                 | \$0.00                     |                         |
| <b><u>Highway Aid Fund</u></b>         |                |                             |                            |                         |
| Available Assets and Revenues          | \$165,705.53   | \$219,153.51                | \$194,225.92               |                         |
| Expenditures and Transfers             | \$29,102.28    | \$153,543.89                | \$99,543.89                |                         |
| Closing Balance                        | \$136,603.25   | \$63,609.62                 | \$94,682.03                |                         |
| <b><u>Mayors Fund</u></b>              |                |                             |                            |                         |
| Available Assets and Revenues          | \$16,783.52    | \$15,000.00                 | \$10,000.00                |                         |
| Expenditures and Transfers             | \$2,248.87     | \$15,000.00                 | \$10,000.00                |                         |
| Closing Balance                        | \$14,534.65    | \$0.00                      | \$0.00                     |                         |
| <b><u>Non-General Fund Escrow</u></b>  |                |                             |                            |                         |
| Available Assets and Revenues          | \$5,231.46     | \$1,259.45                  | \$5,231.46                 |                         |
| Expenditures and Transfers             | \$0.00         | \$0.00                      | \$1,477.79                 |                         |
| Closing Balance                        | \$5,231.46     | \$1,259.45                  | \$3,753.67                 |                         |
| <b><u>Capital Improvement Fund</u></b> |                |                             |                            |                         |
| Available Assets and Revenues          | \$197,043.02   | \$200,000.00                | \$120,000.00               |                         |
| Expenditures and Transfers             | \$56,063.11    | \$0.00.00                   | \$50,000.00                |                         |
| Closing Balance                        | \$141,221.27   | \$200,000.00                | \$70,000.00                |                         |
| <b><u>Fire Protection Fund</u></b>     |                |                             |                            |                         |
| Available Assets and Revenues          | \$12,742.47    | \$13,408.45                 | \$13,408.45                |                         |
| Expenditures and Transfers             | \$12,742.47    | \$13,408.45                 | \$13,408.45                |                         |
| Closing Balance                        | \$0.00         | \$0.00                      | \$0.00                     |                         |
| <b><u>Developers Escrow</u></b>        |                |                             |                            |                         |
| Available Assets and Revenues          | \$71,617.70    | \$26,030.20                 | \$59,617.70                |                         |
| Expenditures and Transfers             | \$12,000.00    | \$25,176.79                 | \$0.00                     |                         |
| Closing Balance                        | \$59,617.70    | \$853.41                    | \$59,617.70                |                         |

Next, we'll review a page from the 2019 Mayor's Fund Reconciliation Detail[C]. These documents, obtained through Right-to-Know Requests initiated on September 27, 2022, have become central to discussions involving Borough Manager **Bradford Flynn** and Mayor **Fiorella Mirabito**. While I'm presenting excerpts, the full documents are attached and accessible via the [Tags].

A reconciliation detail, in this context, is a financial document that compares Mayor's Fund transactions with bank statements and internal records. This process ensures all recorded financial activities align with actual bank transactions and obligations.

On March 31, 2019, the Mayor's Fund balance stood at \$12,242.27. Curiously, this same figure appears in the 2020 Preliminary Budget under the 2019 Budget column as being zeroed out. This discrepancy raised the first of many red flags for me, suggesting the account was already at zero when the 2020 preliminary budget was issued.

Here's the balance at the beginning of the year:

6:50 PM  
04/04/19

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**  
**Reconciliation Detail**  
**100.20 · MAYOR'S FUND - Checking, Period Ending 01/31/2019**

| Type                                 | Date       | Num | Name                      | Clr | Amount         | Balance          |
|--------------------------------------|------------|-----|---------------------------|-----|----------------|------------------|
| <b>Beginning Balance</b>             |            |     |                           |     |                | 12,384.94        |
| <b>Cleared Transactions</b>          |            |     |                           |     |                |                  |
| <b>Checks and Payments - 2 items</b> |            |     |                           |     |                |                  |
| Check                                | 01/18/2019 | 128 | Fiorella Reginelli-Mir... | X   | -200.00        | -200.00          |
| Check                                | 01/21/2019 | 127 | School Outfitters LLC     | X   | -511.80        | -711.80          |
| Total Checks and Payments            |            |     |                           |     | -711.80        | -711.80          |
| <b>Deposits and Credits - 1 item</b> |            |     |                           |     |                |                  |
| Deposit                              | 01/10/2019 |     |                           | X   | 561.80         | 561.80           |
| Total Deposits and Credits           |            |     |                           |     | 561.80         | 561.80           |
| Total Cleared Transactions           |            |     |                           |     | -150.00        | -150.00          |
| Cleared Balance                      |            |     |                           |     | -150.00        | 12,234.94        |
| Register Balance as of 01/31/2019    |            |     |                           |     | -150.00        | 12,234.94        |
| <b>Ending Balance</b>                |            |     |                           |     | <b>-150.00</b> | <b>12,234.94</b> |

For consistency, I've included February here as well

8:27 PM

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**

04/04/19

**Reconciliation Detail**

100.20 · MAYOR'S FUND - Checking, Period Ending 02/28/2019

| Type                                 | Date       | Num | Name | Clr | Amount      | Balance          |
|--------------------------------------|------------|-----|------|-----|-------------|------------------|
| <b>Beginning Balance</b>             |            |     |      |     |             | 12,234.94        |
| <b>Cleared Transactions</b>          |            |     |      |     |             |                  |
| <b>Deposits and Credits - 1 item</b> |            |     |      |     |             |                  |
| Deposit                              | 02/28/2019 |     |      | X   | 5.20        | 5.20             |
| Total Deposits and Credits           |            |     |      |     | 5.20        | 5.20             |
| Total Cleared Transactions           |            |     |      |     | 5.20        | 5.20             |
| Cleared Balance                      |            |     |      |     | 5.20        | 12,240.14        |
| Register Balance as of 02/28/2019    |            |     |      |     | 5.20        | 12,240.14        |
| <b>Ending Balance</b>                |            |     |      |     | <b>5.20</b> | <b>12,240.14</b> |

Here's March, showing the account balance at \$12,242.27:

8:05 PM

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**

04/30/19

**Reconciliation Detail**

100.20 · MAYOR'S FUND - Checking, Period Ending 03/31/2019

| Type                                 | Date       | Num   | Name | Clr | Amount      | Balance          |
|--------------------------------------|------------|-------|------|-----|-------------|------------------|
| <b>Beginning Balance</b>             |            |       |      |     |             | 12,240.14        |
| <b>Cleared Transactions</b>          |            |       |      |     |             |                  |
| <b>Deposits and Credits - 1 item</b> |            |       |      |     |             |                  |
| Deposit                              | 03/31/2019 |       |      | X   | 9.71        | 9.71             |
| Total Deposits and Credits           |            |       |      |     | 9.71        | 9.71             |
| Total Cleared Transactions           |            |       |      |     | 9.71        | 9.71             |
| Cleared Balance                      |            |       |      |     | 9.71        | 12,249.85        |
| <b>Uncleared Transactions</b>        |            |       |      |     |             |                  |
| <b>Checks and Payments - 1 item</b>  |            |       |      |     |             |                  |
| General Journal                      | 12/31/2017 | Audit |      |     | -7.58       | -7.58            |
| Total Checks and Payments            |            |       |      |     | -7.58       | -7.58            |
| Total Uncleared Transactions         |            |       |      |     | -7.58       | -7.58            |
| Register Balance as of 03/31/2019    |            |       |      |     | 2.13        | 12,242.27        |
| <b>Ending Balance</b>                |            |       |      |     | <b>2.13</b> | <b>12,242.27</b> |

## ▼ \$114.35

I wanted to highlight the \$114.35 transaction as it appears in both the Mayor's Fund and the General Fund. There are several instances where transactions are recorded twice, suggesting they were actually billed to the General Fund.

6:16 PM  
02/18/20

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**  
**Reconciliation Detail**  
**100.20 - MAYOR'S FUND - Checking, Period Ending 04/30/2019**

| Type                                 | Date       | Num   | Name                      | Clr | Amount           | Balance         |
|--------------------------------------|------------|-------|---------------------------|-----|------------------|-----------------|
| <b>Beginning Balance</b>             |            |       |                           |     |                  | 12,249.85       |
| <b>Cleared Transactions</b>          |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| Check                                | 04/24/2019 | 129   | Godshall's Landscap...    | X   | -1,550.25        | -1,550.25       |
| Total Checks and Payments            |            |       |                           |     | -1,550.25        | -1,550.25       |
| <b>Deposits and Credits - 1 item</b> |            |       |                           |     |                  |                 |
| Deposit                              | 04/30/2019 |       |                           | X   | 5.33             | 5.33            |
| Total Deposits and Credits           |            |       |                           |     | 5.33             | 5.33            |
| Total Cleared Transactions           |            |       |                           |     | -1,544.92        | -1,544.92       |
| Cleared Balance                      |            |       |                           |     | -1,544.92        | 10,704.93       |
| <b>Uncleared Transactions</b>        |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| General Journal                      | 12/31/2017 | Audit |                           |     | -7.58            | -7.58           |
| Total Checks and Payments            |            |       |                           |     | -7.58            | -7.58           |
| Total Uncleared Transactions         |            |       |                           |     | -7.58            | -7.58           |
| Register Balance as of 04/30/2019    |            |       |                           |     | -1,552.50        | 10,697.35       |
| <b>New Transactions</b>              |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 9 items</b> |            |       |                           |     |                  |                 |
| Check                                | 05/08/2019 | 130   | Landscape Products...     |     | -114.35          | -114.35         |
| Check                                | 06/06/2019 | 131   | Landscape Products...     |     | -24.13           | -138.48         |
| Check                                | 08/08/2019 | 133   | Landscape Products...     |     | -761.38          | -899.86         |
| Check                                | 08/08/2019 | 132   | Blue Mountain Land...     |     | -570.00          | -1,469.86       |
| Check                                | 09/12/2019 | 134   | Blue Mountain Land...     |     | -880.00          | -2,349.86       |
| Check                                | 09/12/2019 | 135   | Northampton County...     |     | -252.00          | -2,601.86       |
| Check                                | 09/12/2019 | 136   | Landscape Products...     |     | -152.71          | -2,754.57       |
| Check                                | 10/26/2019 | 137   | David Backsenstoe         |     | -500.00          | -3,254.57       |
| Check                                | 12/19/2019 | 138   | Daniel C. Kiriposki, I... |     | -145.00          | -3,399.57       |
| Total Checks and Payments            |            |       |                           |     | -3,399.57        | -3,399.57       |
| Total New Transactions               |            |       |                           |     | -3,399.57        | -3,399.57       |
| <b>Ending Balance</b>                |            |       |                           |     | <b>-4,952.07</b> | <b>7,297.78</b> |

6:16 PM  
02/18/20

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**  
**Reconciliation Detail**  
100.20 · MAYOR'S FUND - Checking, Period Ending 05/31/2019

| Type                                 | Date       | Num   | Name                     | Clr | Amount           | Balance         |
|--------------------------------------|------------|-------|--------------------------|-----|------------------|-----------------|
| <b>Beginning Balance</b>             |            |       |                          |     |                  | 10,704.93       |
| <b>Cleared Transactions</b>          |            |       |                          |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                          |     |                  |                 |
| Check                                | 05/08/2019 | 130   | Landscape Products...    | X   | -114.35          | -114.35         |
| Total Checks and Payments            |            |       |                          |     | -114.35          | -114.35         |
| <b>Deposits and Credits - 1 item</b> |            |       |                          |     |                  |                 |
| Deposit                              | 05/31/2019 |       |                          | X   | 4.53             | 4.53            |
| Total Deposits and Credits           |            |       |                          |     | 4.53             | 4.53            |
| Total Cleared Transactions           |            |       |                          |     | -109.82          | -109.82         |
| Cleared Balance                      |            |       |                          |     | -109.82          | 10,595.11       |
| <b>Uncleared Transactions</b>        |            |       |                          |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                          |     |                  |                 |
| General Journal                      | 12/31/2017 | Audit |                          |     | -7.58            | -7.58           |
| Total Checks and Payments            |            |       |                          |     | -7.58            | -7.58           |
| Total Uncleared Transactions         |            |       |                          |     | -7.58            | -7.58           |
| Register Balance as of 05/31/2019    |            |       |                          |     | -117.40          | 10,587.53       |
| <b>New Transactions</b>              |            |       |                          |     |                  |                 |
| <b>Checks and Payments - 8 items</b> |            |       |                          |     |                  |                 |
| Check                                | 06/06/2019 | 131   | Landscape Products...    |     | -24.13           | -24.13          |
| Check                                | 08/08/2019 | 133   | Landscape Products...    |     | -761.38          | -785.51         |
| Check                                | 08/08/2019 | 132   | Blue Mountain Land...    |     | -570.00          | -1,355.51       |
| Check                                | 09/12/2019 | 134   | Blue Mountain Land...    |     | -880.00          | -2,235.51       |
| Check                                | 09/12/2019 | 135   | Northampton County...    |     | -252.00          | -2,487.51       |
| Check                                | 09/12/2019 | 136   | Landscape Products...    |     | -152.71          | -2,640.22       |
| Check                                | 10/26/2019 | 137   | David Backsenstoe        |     | -500.00          | -3,140.22       |
| Check                                | 12/19/2019 | 138   | Daniel C. Kiriposki, I.. |     | -145.00          | -3,285.22       |
| Total Checks and Payments            |            |       |                          |     | -3,285.22        | -3,285.22       |
| Total New Transactions               |            |       |                          |     | -3,285.22        | -3,285.22       |
| <b>Ending Balance</b>                |            |       |                          |     | <b>-3,402.62</b> | <b>7,302.31</b> |

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313

130

DATE 5/8/19

**COPY**

PAY TO THE ORDER OF Landscape Products \$ 114.35  
one hundred fourteen and 35/100 DOLLARS

ESSA Bank & Trust

MEMO Inv 7800098-IN  
this part

*[Signature]*

⑆ 231372248⑆ 022700433⑆ 0130

SPECIALTY BLUE



LANDSCAPEPRODUCTS.COM

*Mayor Fund*

1039 Trexlertown Road Rt.512 PO Box 117  
Trexlertown, PA 18087 Bath, PA 18014  
610-530-7100 610-837-8888  
Fax 484-223-2111 Fax 610-837-8554

**INVOICE**

INVOICE NUMBER: 7800098-IN  
INVOICE DATE: 03/19/2019  
STORE LOCATION: Bath

**SOLD TO:**  
Borough of Bath  
121 S. Walnut Street  
Bath, PA 18014

**SHIP TO:**  
Borough of Bath  
121 S. Walnut Street  
Bath, PA 18014

CUSTOMER NUMBER: 8376525  
SALESPERSON: Sherry Laury  
ORDER NUMBER:

CUSTOMER CONTACT: Brad Flynn  
CUSTOMER PHONE: (610) 837-6525  
CUST. PO NUM / REF:

| ITEM NAME                      | WHSE | UNITS | TYPE | PRICE   | AMOUNT |
|--------------------------------|------|-------|------|---------|--------|
| SRW Land. Fabric SB3 (6 x 300) | BATH | 1.00  | ROLL | 114.354 | 114.35 |

*Dog Park*

*OK to pay  
\$114.35  
5/7/19*

*3/19/19 paid  
# 16793 - General  
acct.*

| PAYMENT TYPE | ACCT NUM: |
|--------------|-----------|
|--------------|-----------|

SUB-TOTAL: 114.35  
SALES TAX: 0.00  
LESS DEPOSIT: 0.00  
**BALANCE DUE: 114.35**

Customer Signature

*I hereby acknowledge that the above items have been received in full and are in good order.  
Bulk Products are not returnable. Returns are charged a 10% restocking fee.  
Landscape Products is not responsible for any damage that may occur while loading products.*

4:23 PM  
08/22/19

**BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Reconciliation Detail**

100.00 - CASH-UNRESTRICTED, Period Ending 05/31/2019

| Type                                  | Date       | Num   | Name                      | Clr | Amount     | Balance     |
|---------------------------------------|------------|-------|---------------------------|-----|------------|-------------|
| <b>Beginning Balance</b>              |            |       |                           |     |            | 119,621.21  |
| <b>Cleared Transactions</b>           |            |       |                           |     |            |             |
| <b>Checks and Payments - 45 items</b> |            |       |                           |     |            |             |
| Bill Pmt -Check                       | 04/24/2019 | 16797 | RCN (Business Pho...      | X   | -650.85    | -650.85     |
| Bill Pmt -Check                       | 04/24/2019 | 16795 | PA State Associatio...    | X   | -550.00    | -1,200.85   |
| Bill Pmt -Check                       | 04/24/2019 | 16800 | UGI Utilities, Inc.       | X   | -239.07    | -1,439.92   |
| Bill Pmt -Check                       | 04/24/2019 | 16794 | PA Department of L...     | X   | -163.52    | -1,603.44   |
| Bill Pmt -Check                       | 04/24/2019 | 16798 | Reliable Sign & Strip...  | X   | -130.35    | -1,733.79   |
| Bill Pmt -Check                       | 04/24/2019 | 16793 | Landscape Products...     | X   | -114.35    | -1,848.14   |
| Transfer                              | 05/01/2019 |       |                           | X   | -10,500.00 | -12,348.14  |
| Bill Pmt -Check                       | 05/09/2019 | 16808 | J.P. Mascaro & Sons       | X   | -19,089.00 | -31,437.14  |
| Bill Pmt -Check                       | 05/09/2019 | 16813 | Stevens & Lee, P.C.       | X   | -6,149.56  | -37,586.70  |
| Bill Pmt -Check                       | 05/09/2019 | 16806 | Delaware Valley He...     | X   | -5,579.54  | -43,166.24  |
| Bill Pmt -Check                       | 05/09/2019 | 16812 | Met-Ed                    | X   | -3,264.42  | -46,430.66  |
| Bill Pmt -Check                       | 05/09/2019 | 16811 | Kinsman Company, ...      | X   | -609.00    | -47,039.66  |
| Bill Pmt -Check                       | 05/09/2019 | 16807 | Hot Frog Print Media...   | X   | -316.41    | -47,356.07  |
| Bill Pmt -Check                       | 05/09/2019 | 16809 | Keystone Collections      | X   | -63.94     | -47,420.01  |
| Check                                 | 05/10/2019 |       |                           | X   | -12.00     | -47,432.01  |
| Transfer                              | 05/11/2019 |       |                           | X   | -10,750.00 | -58,182.01  |
| Bill Pmt -Check                       | 05/13/2019 | 16823 | Suburban Propane          | X   | -1,213.18  | -59,395.19  |
| Bill Pmt -Check                       | 05/13/2019 | 16815 | American Bankers L...     | X   | -866.00    | -60,261.19  |
| Bill Pmt -Check                       | 05/13/2019 | 16822 | RCN (Business Pho...      | X   | -672.04    | -60,933.23  |
| Bill Pmt -Check                       | 05/13/2019 | 16817 | Keystone Cement C...      | X   | -557.71    | -61,490.94  |
| Bill Pmt -Check                       | 05/13/2019 | 16825 | Verizon Wireless          | X   | -470.82    | -61,961.76  |
| Bill Pmt -Check                       | 05/13/2019 | 16819 | Landscape Products...     | X   | -288.68    | -62,250.44  |
| Bill Pmt -Check                       | 05/13/2019 | 16816 | Daniel C. Kiriposki, I... | X   | -210.00    | -62,460.44  |
| Bill Pmt -Check                       | 05/13/2019 | 16814 | A. J. Trunzo, Inc.        | X   | -100.00    | -62,560.44  |
| Bill Pmt -Check                       | 05/13/2019 | 16820 | Quality Experience ...    | X   | -80.19     | -62,640.63  |
| Bill Pmt -Check                       | 05/13/2019 | 16824 | Sun Life Assurance ...    | X   | -71.60     | -62,712.23  |
| Bill Pmt -Check                       | 05/13/2019 | 16821 | Radio Maintenance, ...    | X   | -66.98     | -62,779.21  |
| Transfer                              | 05/23/2019 |       |                           | X   | -11,750.00 | -74,529.21  |
| Bill Pmt -Check                       | 05/23/2019 | 16833 | T & D Construction ...    | X   | -300.00    | -74,829.21  |
| Bill Pmt -Check                       | 05/23/2019 | 16832 | SUNOCO [effective...      | X   | -157.01    | -74,986.22  |
| Bill Pmt -Check                       | 05/23/2019 | 16834 | UGI Utilities, Inc.       | X   | -82.55     | -75,068.77  |
| Bill Pmt -Check                       | 05/23/2019 | 16828 | D. Gogel's Auto Part...   | X   | -11.96     | -75,080.73  |
| Check                                 | 05/24/2019 | 16837 | ESSA BANK & TRU...        | X   | -60,419.04 | -135,499.77 |
| Check                                 | 05/24/2019 | 16835 | ESSA BANK & TRU...        | X   | -39,719.26 | -175,219.03 |
| Check                                 | 05/24/2019 | 16836 | ESSA BANK & TRU...        | X   | -27,858.35 | -203,077.38 |
| Bill Pmt -Check                       | 05/24/2019 | 16842 | Met-Ed                    | X   | -3,311.90  | -206,389.28 |
| Bill Pmt -Check                       | 05/24/2019 | 16839 | France, Anderson, B...    | X   | -2,480.00  | -208,869.28 |
| Bill Pmt -Check                       | 05/24/2019 | 16840 | Keystone Collections      | X   | -2,288.82  | -211,158.10 |
| Bill Pmt -Check                       | 05/24/2019 | 16845 | Reliable Sign & Strip...  | X   | -1,344.25  | -212,502.35 |
| Bill Pmt -Check                       | 05/24/2019 | 16843 | Miller Supply ACE H...    | X   | -802.14    | -213,304.49 |
| Bill Pmt -Check                       | 05/24/2019 | 16846 | Whitehall Turf Equip...   | X   | -184.79    | -213,489.28 |
| Bill Pmt -Check                       | 05/24/2019 | 16841 | M.S. Techz LLC [eff...    | X   | -145.00    | -213,634.28 |
| Bill Pmt -Check                       | 05/28/2019 | 16847 | DriveLocker.com [D...     | X   | -1,724.32  | -215,358.60 |
| Bill Pmt -Check                       | 05/28/2019 | 16853 | Tri-Boro Fencing Co...    | X   | -120.76    | -215,479.36 |
| Bill Pmt -Check                       | 05/28/2019 | 16851 | Radio Maintenance, ...    | X   | -41.68     | -215,521.04 |

**NPO Checking-XXXXX23I07 (continued)**

**Deposits (continued)**

| Date                | Description    | Amount       |
|---------------------|----------------|--------------|
| 05/24/2019          | REMOTE DEPOSIT | \$784.50     |
| 05/24/2019          | REMOTE DEPOSIT | \$9,433.38   |
| 05/24/2019          | DEPOSIT BATH   | \$315.00     |
| 12 item(s) totaling |                | \$591,933.97 |

**Electronic Credits**

| Date               | Description              | Amount      |
|--------------------|--------------------------|-------------|
| 05/01/2019         | PLGIT ACH REDEMPTION CCD | \$1,701.17  |
| 05/03/2019         | KEYSTONE KCG EFILE PPD   | \$26,700.00 |
| 05/06/2019         | KEYSTONE KCG EFILE PPD   | \$3,892.16  |
| 05/07/2019         | KEYSTONE KCG EFILE PPD   | \$900.00    |
| 05/09/2019         | KEYSTONE KCG EFILE PPD   | \$1,800.00  |
| 05/14/2019         | KEYSTONE KCG EFILE PPD   | \$5,600.00  |
| 05/21/2019         | KEYSTONE KCG EFILE PPD   | \$3,900.00  |
| 05/29/2019         | KEYSTONE KCG EFILE PPD   | \$800.00    |
| 8 item(s) totaling |                          | \$45,293.33 |

**Other Credits**

| Date               | Description                     | Amount  |
|--------------------|---------------------------------|---------|
| 05/31/2019         | INTEREST PAID 5/01 THROUGH 5/31 | \$22.66 |
| 1 item(s) totaling |                                 | \$22.66 |

**Other Debits**

| Date               | Description               | Amount      |
|--------------------|---------------------------|-------------|
| 05/01/2019         | TRANSFER WITHDRAWAL       | \$10,500.00 |
| 05/09/2019         | DEPOSIT ITEM RETURNED     | \$10.00     |
| 05/09/2019         | DEPOSIT ITEM RETURNED FEE | \$12.00     |
| 05/11/2019         | TRANSFER WITHDRAWAL       | \$10,750.00 |
| 05/24/2019         | TRANSFER WITHDRAWAL       | \$11,750.00 |
| 5 item(s) totaling |                           | \$33,022.00 |

**Checks Cleared**

| Check Nbr                        | Date       | Amount      | Check Nbr | Date       | Amount                           |
|----------------------------------|------------|-------------|-----------|------------|----------------------------------|
| 16793                            | 05/01/2019 | \$114.35    | 16823     | 05/20/2019 | \$1,213.18                       |
| 16794                            | 05/02/2019 | \$163.52    | 16824     | 05/17/2019 | \$71.60                          |
| 16795                            | 05/29/2019 | \$550.00    | 16825     | 05/16/2019 | \$470.82                         |
| 16797*                           | 05/01/2019 | \$650.85    | 16828*    | 05/29/2019 | \$11.96                          |
| 16798                            | 05/01/2019 | \$130.35    | 16832*    | 05/28/2019 | \$157.01                         |
| 16800*                           | 05/01/2019 | \$239.07    | 16833     | 05/29/2019 | \$300.00                         |
| 16806*                           | 05/16/2019 | \$5,579.54  | 16834     | 05/31/2019 | \$82.55                          |
| 16807                            | 05/28/2019 | \$316.41    | 16835     | 05/24/2019 | \$39,719.26                      |
| 16808                            | 05/16/2019 | \$19,089.00 | 16836     | 05/24/2019 | \$27,858.35                      |
| 16809                            | 05/22/2019 | \$63.94     | 16837     | 05/24/2019 | \$60,419.04                      |
| 16811*                           | 05/16/2019 | \$609.00    | 16839*    | 05/29/2019 | \$2,480.00                       |
| 16812                            | 05/20/2019 | \$3,264.42  | 16840     | 05/31/2019 | \$2,288.82                       |
| 16813                            | 05/17/2019 | \$6,149.56  | 16841     | 05/30/2019 | \$145.00                         |
| 16814                            | 05/15/2019 | \$100.00    | 16842     | 05/29/2019 | \$3,311.90                       |
| 16815                            | 05/22/2019 | \$866.00    | 16843     | 05/29/2019 | \$802.14                         |
| 16816                            | 05/20/2019 | \$210.00    | 16845*    | 05/29/2019 | \$1,344.25                       |
| 16817                            | 05/16/2019 | \$557.71    | 16846     | 05/29/2019 | \$184.79                         |
| 16819*                           | 05/22/2019 | \$288.68    | 16847     | 05/31/2019 | \$1,724.32                       |
| 16820                            | 05/20/2019 | \$80.19     | 16851*    | 05/31/2019 | \$41.68                          |
| 16821                            | 05/17/2019 | \$66.98     | 16853*    | 05/30/2019 | \$120.76                         |
| 16822                            | 05/20/2019 | \$672.04    |           |            |                                  |
| * Indicates skipped check number |            |             |           |            | 41 item(s) totaling \$182,509.04 |

**Daily Balances**

| Date       | Amount       | Date       | Amount       | Date       | Amount       |
|------------|--------------|------------|--------------|------------|--------------|
| 05/01/2019 | \$109,687.76 | 05/03/2019 | \$136,224.24 | 05/07/2019 | \$151,880.32 |
| 05/02/2019 | \$109,524.24 | 05/06/2019 | \$140,116.40 | 05/08/2019 | \$721,607.49 |

▼ \$24.13 or \$20.07

Let's highlight this transaction, as it becomes crucial later. You'll notice it was initially a check for \$24.13, which, after interest, was calculated as a \$20.07 drawdown from the account.

6:17 PM  
02/18/20

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**  
**Reconciliation Detail**  
**100.20 · MAYOR'S FUND - Checking, Period Ending 06/30/2019**

| Type                                 | Date       | Num   | Name                      | Clr | Amount           | Balance         |
|--------------------------------------|------------|-------|---------------------------|-----|------------------|-----------------|
| <b>Beginning Balance</b>             |            |       |                           |     |                  | 10,595.11       |
| <b>Cleared Transactions</b>          |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| Check                                | 06/06/2019 | 131   | Landscape Products...     | X   | -24.13           | -24.13          |
| Total Checks and Payments            |            |       |                           |     | -24.13           | -24.13          |
| <b>Deposits and Credits - 1 item</b> |            |       |                           |     |                  |                 |
| Deposit                              | 06/30/2019 |       |                           | X   | 4.06             | 4.06            |
| Total Deposits and Credits           |            |       |                           |     | 4.06             | 4.06            |
| <b>Total Cleared Transactions</b>    |            |       |                           |     | <b>-20.07</b>    | <b>-20.07</b>   |
| Cleared Balance                      |            |       |                           |     | -20.07           | 10,575.04       |
| <b>Uncleared Transactions</b>        |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| General Journal                      | 12/31/2017 | Audit |                           |     | -7.58            | -7.58           |
| Total Checks and Payments            |            |       |                           |     | -7.58            | -7.58           |
| Total Uncleared Transactions         |            |       |                           |     | -7.58            | -7.58           |
| Register Balance as of 06/30/2019    |            |       |                           |     | -27.65           | 10,567.46       |
| <b>New Transactions</b>              |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 7 items</b> |            |       |                           |     |                  |                 |
| Check                                | 08/08/2019 | 133   | Landscape Products...     |     | -761.38          | -761.38         |
| Check                                | 08/08/2019 | 132   | Blue Mountain Land...     |     | -570.00          | -1,331.38       |
| Check                                | 09/12/2019 | 134   | Blue Mountain Land...     |     | -880.00          | -2,211.38       |
| Check                                | 09/12/2019 | 135   | Northampton County...     |     | -252.00          | -2,463.38       |
| Check                                | 09/12/2019 | 136   | Landscape Products...     |     | -152.71          | -2,616.09       |
| Check                                | 10/26/2019 | 137   | David Backsenstoe         |     | -500.00          | -3,116.09       |
| Check                                | 12/19/2019 | 138   | Daniel C. Kiriposki, I... |     | -145.00          | -3,261.09       |
| Total Checks and Payments            |            |       |                           |     | -3,261.09        | -3,261.09       |
| Total New Transactions               |            |       |                           |     | -3,261.09        | -3,261.09       |
| <b>Ending Balance</b>                |            |       |                           |     | <b>-3,288.74</b> | <b>7,306.37</b> |

**COPY** Mayers Fund

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313

131

DATE 6/6/19

PAY TO THE ORDER OF Landscape Products Co Inc \$ 24.13  
twenty-four and 13/100

DOLLARS

ESSA Bank & Trust

MEMO Inv 7802924.

*[Signature]* MP

⑆231372248⑆ 0227708433⑆0134

SPECIALTY BLUE



LANDSCAPEPRODUCTS.COM

**INVOICE**

**SOLD TO:**  
Bath Borough Authority  
P.O. Box 87  
BATH, PA 18014

*Mayor Fund*  
1039 Trexlertown Road Rt.512 PO Box 117  
Trexlerstown, PA 18087 Bath, PA 18014  
610-530-7100 610-837-8888  
Fax 484-223-2111 Fax 610-837-8554

**INVOICE NUMBER:** 7802924-IN  
**INVOICE DATE:** 05/17/2019  
**STORE LOCATION:** Bath

**SHIP TO:**  
Bath Borough Authority  
P.O. Box 87  
BATH, PA 18014

**CUSTOMER NUMBER:** 8370652 **CUSTOMER CONTACT:**  
**SALESPERSON:** Patrick Gargone **CUSTOMER PHONE:** (610) 837-0652  
**ORDER NUMBER:** **CUST. PO NUM / REF:** 172019

| ITEM NAME                 | WHSE | UNITS | TYPE | PRICE  | AMOUNT |
|---------------------------|------|-------|------|--------|--------|
| Brownwood Mulch - REGULAR | BATH | 1.00  | CY   | 24.129 | 24.13  |

*Tree @ Paw Park*  
*OK to pay*  
*[Signature]* 5/20/19

**PAYMENT TYPE** **ACCT NUM:**

**SUB-TOTAL:** 24.13  
**SALES TAX:** 0.00  
**LESS DEPOSIT:** 0.00  
**BALANCE DUE:** 24.13

Customer Signature  
I hereby acknowledge that the above items have been received in full and are in good order.  
Bulk Products are not returnable. Returns are charged a 10% restocking fee.  
Landscape Products is not responsible for any damage that may occur while loading products.

▼ \$880.00, \$500.00 and \$145.00

**COPY**

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313 135

DATE 9/12/19

PAY TO THE ORDER OF Northampton County Seed \$ 252.00  
two hundred fifty-two <sup>00</sup>/<sub>100</sub> DOLLARS

ESSA Bank & Trust  
MEMO 93593 Michelle Elapott MB

⑆231372248⑆ 0227700433⑆ 0135

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313 134

DATE 9/12/19

PAY TO THE ORDER OF Blue Mt. Landscaping \$ 880.00  
eight hundred eighty <sup>00</sup>/<sub>100</sub> DOLLARS

ESSA Bank & Trust  
MEMO 37048/37063 Michelle Elapott MB

⑆231372248⑆ 0227700433⑆ 0136

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313 136

DATE 9/12/19

PAY TO THE ORDER OF Landscape Products \$ 152.71  
one hundred fifty two <sup>71</sup>/<sub>100</sub> DOLLARS

ESSA Bank & Trust  
MEMO 208940/7809054/7809018 Michelle Elapott MB

⑆231372248⑆ 0227700433⑆ 0136

3:19 PM  
12/06/19  
Accrual Basis

BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Account QuickReport  
January 1 through December 6, 2019

**COPY**

| Type  | Date       | Num                  | Name                        | Memo   | Split      | Amount           |
|---|------------|----------------------|-----------------------------|--|------------|------------------|
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks "WITHOUT" Cliff Cowling Concession Stand *8* Storage/Bathrooms *NextEra ...          | 200.00 ... | 126.11           |
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks - Cliff Cowling Field's storage/bathroom bldg's ACTUAL reading *NextEra Energ...     | 200.00 ... | 58.57            |
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks - Cliff Cowling Field's concession stand's ACTUAL reading - *NextEra Energy S...     | 200.00 ... | 58.27            |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks "WITHOUT" Cliff Cowling Concession Stand *8* Storage/Bathrooms *NextEra ...          | 200.00 ... | 126.11           |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks - Cliff Cowling Field's storage/bathroom bldg's ACTUAL reading *NextEra Energ...     | 200.00 ... | 12.16            |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks - Cliff Cowling Field's concession stand's ACTUAL reading - *NextEra Energy S...     | 200.00 ... | 12.16            |
| Total 454.30 - Electricity                      |            |                      |                             |  |            | 2,205.93         |
| <b>454.60 - Park Improve/Equipment Purchase</b> |            |                      |                             |  |            |                  |
| Bill  | 04/04/2019 | 871690               | Miller Supply ACE Har...    | (78) 2x6x8 pres treated lumber for park benches  | 200.00 ... | 680.16           |
| Bill  | 04/04/2019 | 871690               | Miller Supply ACE Har...    | (16) 2x4x8 pre treated lumber for park benches   | 200.00 ... | 108.48           |
| Credit Card Charge                              | 05/10/2019 |                      | Amazon Marketplace ...      | Craft Supplies for Kids Crafts @ BFM - totes, tubes, stampers                              | 200.20 ... | 111.15           |
| Credit Card Charge                              | 05/15/2019 |                      | Amazon Marketplace ...      | Set of Stampers for Kids Crafts @ BFM  | 200.20 ... | 19.98            |
| Bill  | 06/03/2019 | 16542                | M.S. Techz LLC [effe...     | (300) flyers for Kids Crafts [requested by P. Vogrin, approved by FRM]                     | 200.00 ... | 75.00            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | (2) 25ct packs of blank totes for Reusable market bags                                     | 200.20 ... | 67.98            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | 50ct pack of tubes   | 200.20 ... | 53.43            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | paint stampers   | 200.20 ... | 29.70            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | paint stampers   | 200.20 ... | 19.30            |
| Bill  | 08/10/2019 | 3207                 | Blue Barn Nursery           | (1) Red Bud Tree - to replace bad one @ Cliff Cowling                                      | 200.00 ... | 269.00           |
| Bill  | 08/10/2019 | 3207                 | Blue Barn Nursery           | (2) Okame Cherry - to replace the two that were cut down @ Cliff Cowling - all were fro... | 200.00 ... | 538.00           |
| Credit Card Charge                              | 06/12/2019 |                      | Etsy.com                    | Personalized BFM Stencils for market bag projects and others                               | 200.20 ... | 54.22            |
| Credit Card Charge                              | 06/20/2019 | Kids Crafts          | clickclick.com / Blick A... | (9) singular paints and (1) starter set of paints for marbling craft @ Farmers Market      | 200.20 ... | 37.35            |
| Credit Card Charge                              | 08/20/2019 | Kids Crafts          | Amazon Marketplace ...      | 100-ct pack of craft tassels [plus S&H]  | 200.20 ... | 13.98            |
| Credit Card Charge                              | 06/25/2019 | Kids Crafts          | Michaels                    | Misc Acrylic Paint, Sharpies, Magnet Strips, Blank Wooden Picture Frames                   | 200.20 ... | 91.79            |
| Credit Card Charge                              | 06/25/2019 | Crafts/Office        | The Restaurant Store        | Supplies for Kids Crafts @ BFM [table cloth rolls, paper plates, foil pans]                | 200.20 ... | 27.38            |
| Bill  | 07/11/2019 | 28747                | American Fence & Flag       | 35' Aluminum Flag Pole for Monocacy Creek Park [S1737.76 plus \$380 s&h]                   | 200.00 ... | 2,117.76         |
| Bill  | 08/27/2019 | 7808691-IN           | Landscape Products ...      | Fabric   | 200.00 ... | 122.19           |
| Bill  | 08/28/2019 | 7703017              | Landscape Products ...      | Straw Matting (14) rolls   | 200.00 ... | 674.55           |
| Bill  | 08/28/2019 | 37011                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 1,140.00         |
| Bill  | 08/28/2019 | 37027                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 1,140.00         |
| Bill  | 08/28/2019 | 93579                | Northampton County ...      | #50 bag swale lawn seed  | 200.00 ... | 96.00            |
| Bill  | 08/30/2019 |                      | Keystone Cement Co...       | Paw Park Invoices for the Month of August  | 200.00 ... | 2,254.91         |
| Bill  | 09/04/2019 | 37063                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 310.00           |
| Bill  | 09/04/2019 | 37048                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 570.00           |
| Bill  | 09/25/2019 | 7702943              | Landscape Products ...      | Delaware Blend Stone 3/8 - (92) tons PLUS Delivery (200.00)                                | 200.00 ... | 2,846.84         |
| Bill  | 09/28/2019 | 1416                 | Reliable Sign & Stripl...   | Paw Park Sign and Posting Supplies   | 200.00 ... | 114.50           |
| Bill  | 10/05/2019 |                      | Keystone Cement Co...       | Paw Park 2A Aggregate  | 200.00 ... | 294.88           |
| Bill  | 12/02/2019 | 100119-11            | Tri-Boro Fencing Cont...    | Paw Park Fencing - Large Breed, Small Breed, and Sono Tubes. Labor was Donation            | 200.00 ... | 9,124.00         |
| Total 454.60 - Park Improve/Equipment Purchase  |            |                      |                             |  |            | 25,002.63        |
| <b>454.00 - PARKS - Other</b>                   |            |                      |                             |  |            |                  |
| Bill  | 08/18/2019 | 21581                | Bujno Pottery               | Setup fee and special order dye for Crocks to be sold by Mayor                             | 200.00 ... | 100.00           |
| Bill  | 11/06/2019 | 21553                | Bujno Pottery               | (50 @ 17.25) Crocks to be sold by Mayor @ \$25/ea  | 200.00 ... | 862.50           |
| Bill  | 11/06/2019 | 21553                | Bujno Pottery               | (50 @ 10.25) 10oz Mugs to be sold by Mayor @ \$15/ea                                       | 200.00 ... | 512.50           |
| Total 454.00 - PARKS - Other                    |            |                      |                             |  |            | 1,475.00         |
| Total 454.00 - PARKS                            |            |                      |                             |  |            | 34,693.15        |
| Total 400 - EXPENDITURES                        |            |                      |                             |  |            | 34,693.15        |
| <b>TOTAL</b>                                    |            |                      |                             |  |            | <b>34,693.15</b> |

*Keystone Cement + Delaware Stone \$7,394.73*

4:11 PM  
04/16/20

**BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Reconciliation Detail**

100.00 - CASH-UNRESTRICTED, Period Ending 01/31/2020

| Type                                  | Date       | Num   | Name                     | Clr | Amount     | Balance    |
|---------------------------------------|------------|-------|--------------------------|-----|------------|------------|
| Deposit                               | 01/13/2020 |       |                          | X   | 2,400.00   | 319,374.06 |
| Deposit                               | 01/16/2020 |       |                          | X   | 200.00     | 319,574.06 |
| Deposit                               | 01/20/2020 |       |                          | X   | 1,900.00   | 321,474.06 |
| Deposit                               | 01/21/2020 |       |                          | X   | 120.00     | 321,594.06 |
| Deposit                               | 01/21/2020 |       |                          | X   | 4,729.16   | 326,323.22 |
| Deposit                               | 01/27/2020 |       |                          | X   | 1,200.00   | 327,523.22 |
| Deposit                               | 01/31/2020 |       |                          | X   | 8.84       | 327,532.06 |
| Total Deposits and Credits            |            |       |                          |     | 327,532.06 | 327,532.06 |
| Total Cleared Transactions            |            |       |                          |     | 163,943.74 | 163,943.74 |
| Cleared Balance                       |            |       |                          |     | 163,943.74 | 193,955.18 |
| <b>Uncleared Transactions</b>         |            |       |                          |     |            |            |
| <b>Checks and Payments - 16 items</b> |            |       |                          |     |            |            |
| Check                                 | 09/27/2019 | 16982 | Commonwealth of P...     |     | -2,000.00  | -2,000.00  |
| Check                                 | 10/11/2019 | 17009 | Northampton County...    |     | -1,200.00  | -3,200.00  |
| Bill Pmt -Check                       | 12/06/2019 | 17082 | Northampton County...    |     | -29.24     | -3,229.24  |
| Bill Pmt -Check                       | 01/21/2020 | 17154 | Nazareth Area Coun...    |     | -1,107.21  | -4,336.45  |
| Bill Pmt -Check                       | 01/29/2020 | 17162 | iWorQ Systems            |     | -4,175.00  | -8,511.45  |
| Bill Pmt -Check                       | 01/29/2020 | 17157 | CodeMaster Inspecti...   |     | -3,800.00  | -12,311.45 |
| Bill Pmt -Check                       | 01/29/2020 | 17160 | First Regional Comp...   |     | -2,477.50  | -14,788.95 |
| Bill Pmt -Check                       | 01/29/2020 | 17159 | DriveLocker.com [D...    |     | -1,425.03  | -16,213.98 |
| Bill Pmt -Check                       | 01/29/2020 | 17164 | Reliable Sign & Strip... |     | -1,270.00  | -17,483.98 |
| Bill Pmt -Check                       | 01/29/2020 | 17161 | Greater Lehigh Valle...  |     | -474.00    | -17,957.98 |
| Bill Pmt -Check                       | 01/29/2020 | 17155 | Associated Fastener...   |     | -324.47    | -18,282.45 |
| Bill Pmt -Check                       | 01/29/2020 | 17165 | T & D Construction ...   |     | -300.00    | -18,582.45 |
| Bill Pmt -Check                       | 01/29/2020 | 17156 | Bath Supply Co., Inc.    |     | -217.62    | -18,800.07 |
| Bill Pmt -Check                       | 01/29/2020 | 17163 | Miller Supply ACE H...   |     | -125.66    | -18,925.73 |
| Bill Pmt -Check                       | 01/29/2020 | 17166 | Whitehall Turf Equip...  |     | -60.94     | -18,986.67 |
| Bill Pmt -Check                       | 01/29/2020 | 17158 | D. Gogel's Auto Part...  |     | -30.98     | -19,017.65 |
| Total Checks and Payments             |            |       |                          |     | -19,017.65 | -19,017.65 |
| <b>Deposits and Credits - 6 items</b> |            |       |                          |     |            |            |
| Deposit                               | 03/08/2019 |       |                          |     | 1,100.00   | 1,100.00   |
| Deposit                               | 05/01/2019 |       |                          |     | 1,701.17   | 2,801.17   |
| Deposit                               | 05/07/2019 |       |                          |     | 7,226.09   | 10,027.26  |
| Check                                 | 11/13/2019 | 317   | Borough of Bath          |     | 500.00     | 10,527.26  |
| Deposit                               | 01/08/2020 |       |                          |     | 120.00     | 10,647.26  |
| Deposit                               | 01/30/2020 |       |                          |     | 1,566.08   | 12,213.34  |
| Total Deposits and Credits            |            |       |                          |     | 12,213.34  | 12,213.34  |
| Total Uncleared Transactions          |            |       |                          |     | -6,804.31  | -6,804.31  |
| Register Balance as of 01/31/2020     |            |       |                          |     | 157,139.43 | 187,150.87 |
| <b>New Transactions</b>               |            |       |                          |     |            |            |
| <b>Checks and Payments - 79 items</b> |            |       |                          |     |            |            |

## ▼ The \$7,396.73 Transfer

This transaction is one of two transfers that occurred on the 19th: the \$86,000 transfer and this \$7,396.73 transfer. A pressing question remains: if this account was zeroed out by the time the preliminary budget was introduced—even if it wasn't dated for, say, the end of March (which it appears to be)—where did the \$7,396.73 come from? The account was supposedly at zero. We can't seem to trust the reconciliation, as some of these transactions were doubled up and also appear in the general fund. This discrepancy raises numerous red flags about the accuracy and transparency of these financial records.

BOROUGH OF BATH  
MAYOR'S FUND  
215 E. MAIN STREET  
BATH, PA 18014

60-7224/2313

138

DATE 12/19/19

10RS fund  
**VOICE**

Number: 24374  
Date: Oct 25, 2019  
1

PAY TO THE ORDER OF Full Moon Rentals \$ 145.00  
one hundred forty-five and 00/100 DOLLARS

**ESSA** Bank & Trust

MEMO Inv 24874

⑆231372248⑆ 0227700433⑆ 01/18

**COPY**

**TRANSFER SLIP**

DATE 12/19/19  
SIGN HERE [Signature]  
FROM ACCOUNT NUMBER Mayor's  
\* 0227700433  
TO ACCOUNT NUMBER General  
\* 0500223107

ESSA BANK & TRUST

AMOUNT \$ 7396.73

⑆500⑆⑆3000⑆

52

to pay  
Munich

| Payment Terms |          |
|---------------|----------|
| Net 10 Days   |          |
| Date          | Due Date |
|               | 11/4/19  |
| Unit Price    | Amount   |
| 145.00        | 145.00   |

|                        |               |
|------------------------|---------------|
| Subtotal               | 145.00        |
| Sales Tax              |               |
| Total Invoice Amount   | 145.00        |
| Payment/Credit Applied |               |
| <b>TOTAL</b>           | <b>145.00</b> |

Check/Credit Memo No:

Statement Ending 1213112019

Page 1 of 2

RETURN SERVICE REQUESTED

BOROUGH OF BATH  
GENERAL LEDGER  
121 S WALNUT ST  
BATH PA 18014-1020

**Customer Service Contact**

|         |  |
|---------|--|
| Phone   | 855-713-8001   |
| Hours   | 8:00 a.m. - 6:00 p.m. M-F                                  |
| Website | <a href="http://essabank.com">essabank.com</a>             |
| Email   | <a href="mailto:iBank@essabank.com">iBank@essabank.com</a> |

| Summary of Accounts |                |                |
|---------------------|----------------|----------------|
| Account Type        | Account Number | Ending Balance |
| NPO Checking        | XXXXX23107     | \$30,011.44    |

**NPO Checking-XXXXX23107**

| Account Summary |                          |               | Interest Summary               |          |
|-----------------|--------------------------|---------------|--------------------------------|----------|
| Date            | Description              | Amount        | Description                    | Amount   |
| 11/30/2019      | Beginning Balance        | \$72,551.79   | Annual Percentage Yield Earned | 0.05%    |
|                 | 14 Credit(s) This Period | \$161,567.59  | Interest Days                  | 32       |
|                 | 52 Debit(s) This Period  | -\$204,107.94 | Interest Earned                | \$3.25   |
| 12/31/2019      | Ending Balance           | \$30,011.44   | Interest Paid This Period      | \$3.25   |
|                 |                          |               | Interest Paid Year-to-Date     | \$111.32 |

| Deposits   |                |                                 |
|------------|----------------|---------------------------------|
| Date       | Description    | Amount                          |
| 12/03/2019 | DEPOSIT BATH   | \$1,474.50                      |
| 12/04/2019 | REMOTE DEPOSIT | \$3,927.28                      |
| 12/04/2019 | REMOTE DEPOSIT | \$11,458.86                     |
| 12/13/2019 | DEPOSIT BATH   | \$440.00                        |
| 12/18/2019 | DEPOSIT BATH   | \$80.00                         |
| 12/19/2019 | REMOTE DEPOSIT | \$14,624.11                     |
| 12/19/2019 | DEPOSIT BATH   | \$10,803.00                     |
| 12/19/2019 | DEPOSIT BATH   | \$86,170.53                     |
| 12/19/2019 | DEPOSIT BATH   | \$7,396.73                      |
|            |                | 9 item(s) totaling \$136,375.01 |

3:19 PM  
12/06/19  
Accrual Basis

BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Account QuickReport  
January 1 through December 6, 2019

**COPY**

| Type  | Date       | Num                  | Name                        | Memo   | Split      | Amount           |
|---|------------|----------------------|-----------------------------|--|------------|------------------|
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks "WITHOUT" Cliff Cowling Concession Stand *8* Storage/Bathrooms *NextEra ...          | 200.00 ... | 126.11           |
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks - Cliff Cowling Field's storage/bathroom bldg's ACTUAL reading *NextEra Energ...     | 200.00 ... | 58.57            |
| Bill  | 10/04/2019 | Mstr Inv#95008213720 | Met-Ed                      | Parks - Cliff Cowling Field's concession stand's ACTUAL reading - *NextEra Energy S...     | 200.00 ... | 58.27            |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks "WITHOUT" Cliff Cowling Concession Stand *8* Storage/Bathrooms *NextEra ...          | 200.00 ... | 126.11           |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks - Cliff Cowling Field's storage/bathroom bldg's ACTUAL reading *NextEra Energ...     | 200.00 ... | 12.16            |
| Bill  | 11/05/2019 | Mstr Inv#95008265899 | Met-Ed                      | Parks - Cliff Cowling Field's concession stand's ACTUAL reading - *NextEra Energy S...     | 200.00 ... | 12.16            |
| Total 454.30 - Electricity                      |            |                      |                             |  |            | 2,205.93         |
| <b>454.60 - Park Improve/Equipment Purchase</b> |            |                      |                             |  |            |                  |
| Bill  | 04/04/2019 | 871690               | Miller Supply ACE Har...    | (78) 2x6x8 pres treated lumber for park benches  | 200.00 ... | 680.16           |
| Bill  | 04/04/2019 | 871690               | Miller Supply ACE Har...    | (16) 2x4x8 pre treated lumber for park benches   | 200.00 ... | 108.48           |
| Credit Card Charge                              | 05/10/2019 |                      | Amazon Marketplace ...      | Craft Supplies for Kids Crafts @ BFM - totes, tubes, stampers                              | 200.20 ... | 111.15           |
| Credit Card Charge                              | 05/15/2019 |                      | Amazon Marketplace ...      | Set of Stampers for Kids Crafts @ BFM  | 200.20 ... | 19.98            |
| Bill  | 06/03/2019 | 16542                | M.S. Techz LLC [effe...     | (300) flyers for Kids Crafts [requested by P. Vogrin, approved by FRM]                     | 200.00 ... | 75.00            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | (2) 25ct packs of blank totes for Reusable market bags                                     | 200.20 ... | 67.98            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | 50ct pack of tubes   | 200.20 ... | 53.43            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | paint stampers   | 200.20 ... | 29.70            |
| Credit Card Charge                              | 06/07/2019 |                      | Amazon Marketplace ...      | paint stampers   | 200.20 ... | 19.30            |
| Bill  | 08/10/2019 | 3207                 | Blue Barn Nursery           | (1) Red Bud Tree - to replace bad one @ Cliff Cowling                                      | 200.00 ... | 269.00           |
| Bill  | 08/10/2019 | 3207                 | Blue Barn Nursery           | (2) Okame Cherry - to replace the two that were cut down @ Cliff Cowling - all were fro... | 200.00 ... | 538.00           |
| Credit Card Charge                              | 06/12/2019 |                      | Etsy.com                    | Personalized BFM Stencils for market bag projects and others                               | 200.20 ... | 54.22            |
| Credit Card Charge                              | 06/20/2019 | Kids Crafts          | clickclick.com / Blick A... | (9) singular paints and (1) starter set of paints for marbling craft @ Farmers Market      | 200.20 ... | 37.35            |
| Credit Card Charge                              | 08/20/2019 | Kids Crafts          | Amazon Marketplace ...      | 100-ct pack of craft tassels [plus S&H]  | 200.20 ... | 13.98            |
| Credit Card Charge                              | 06/25/2019 | Kids Crafts          | Michaels                    | Misc Acrylic Paint, Sharpies, Magnet Strips, Blank Wooden Picture Frames                   | 200.20 ... | 91.79            |
| Credit Card Charge                              | 06/25/2019 | Crafts/Office        | The Restaurant Store        | Supplies for Kids Crafts @ BFM [table cloth rolls, paper plates, foil pans]                | 200.20 ... | 27.38            |
| Bill  | 07/11/2019 | 28747                | American Fence & Flag       | 35' Aluminum Flag Pole for Monocacy Creek Park [S1737.76 plus \$380 s&h]                   | 200.00 ... | 2,117.76         |
| Bill  | 08/27/2019 | 7808691-IN           | Landscape Products ...      | Fabric   | 200.00 ... | 122.19           |
| Bill  | 08/28/2019 | 7703017              | Landscape Products ...      | Straw Matting (14) rolls   | 200.00 ... | 674.65           |
| Bill  | 08/28/2019 | 37011                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 1,140.00         |
| Bill  | 08/28/2019 | 37027                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 1,140.00         |
| Bill  | 08/28/2019 | 93579                | Northampton County ...      | #50 bag swale lawn seed  | 200.00 ... | 96.00            |
| Bill  | 08/30/2019 |                      | Keystone Cement Co...       | Paw Park Invoices for the Month of August  | 200.00 ... | 2,254.91         |
| Bill  | 09/04/2019 | 37063                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 310.00           |
| Bill  | 09/04/2019 | 37048                | Blue Mountain Landsc...     | Screened Topsoil   | 200.00 ... | 570.00           |
| Bill  | 09/25/2019 | 7702943              | Landscape Products ...      | Delaware Blend Stone 3/8 - (92) tons PLUS Delivery (200.00)                                | 200.00 ... | 2,846.84         |
| Bill  | 09/28/2019 | 1416                 | Reliable Sign & Strip...    | Paw Park Sign and Posting Supplies   | 200.00 ... | 114.50           |
| Bill  | 10/05/2019 |                      | Keystone Cement Co...       | Paw Park 2A Aggregate  | 200.00 ... | 294.88           |
| Bill  | 12/02/2019 | 100119-11            | Tri-Boro Fencing Cont...    | Paw Park Fencing - Large Breed, Small Breed, and Sono Tubes. Labor was Donation            | 200.00 ... | 9,124.00         |
| Total 454.60 - Park Improve/Equipment Purchase  |            |                      |                             |  |            | 25,002.63        |
| <b>454.00 - PARKS - Other</b>                   |            |                      |                             |  |            |                  |
| Bill  | 08/18/2019 | 21581                | Bujno Pottery               | Setup fee and special order dye for Crocks to be sold by Mayor                             | 200.00 ... | 100.00           |
| Bill  | 11/06/2019 | 21553                | Bujno Pottery               | (50 @ 17.25) Crocks to be sold by Mayor @ \$25/ea  | 200.00 ... | 862.50           |
| Bill  | 11/06/2019 | 21553                | Bujno Pottery               | (50 @ 10.25) 10oz Mugs to be sold by Mayor @ \$15/ea                                       | 200.00 ... | 512.50           |
| Total 454.00 - PARKS - Other                    |            |                      |                             |  |            | 1,475.00         |
| Total 454.00 - PARKS                            |            |                      |                             |  |            | 34,693.15        |
| Total 400 - EXPENDITURES                        |            |                      |                             |  |            | 34,693.15        |
| <b>TOTAL</b>                                    |            |                      |                             |  |            | <b>34,693.15</b> |

*Keystone Cement + Delaware Stone \$7,394.73*

12:41 PM

01/21/24

Cash Basis

**BOROUGH OF BATH - OPERATING "GENERAL" FUND**  
**Account QuickReport**  
January through December 2019

| Type  | Date       | Num       | Name                      | Memo   | Split             | Original Amount | Paid Amount      |                  |
|---|------------|-----------|---------------------------|--|-------------------|-----------------|------------------|------------------|
| <b>400 - EXPENDITURES</b>                       |            |           |                           |  |                   |                 |                  |                  |
| <b>454.00 - PARKS</b>                           |            |           |                           |  |                   |                 |                  |                  |
| <b>454.00 - Park Improve/Equipment Purchase</b> |            |           |                           |  |                   |                 |                  |                  |
| Bill  | 04/12/2019 | 871690    | Miller Supply ACE Ha...   | (78) 2x4x8 pres treated lumber for park benches  | 200.00 - ACCO...  | 680.16          | 680.16           |                  |
| Bill  | 04/12/2019 | 871690    | Miller Supply ACE Ha...   | (16) 2x4x8 pre treated lumber for park benches   | 200.00 - ACCO...  | 108.48          | 108.48           |                  |
| Credit Card Charge                              | 05/19/2019 |           | Amazon Marketplace ...    | Craft Supplies for Kids Crafts @ BFM - totes, tubes, stampers  | 200.20 - ESSA ... | 111.15          | 111.15           |                  |
| Credit Card Charge                              | 05/15/2019 |           | Amazon Marketplace ...    | Set of Stampers for Kids Crafts @ BFM  | 200.20 - ESSA ... | 19.98           | 19.98            |                  |
| Credit Card Charge                              | 06/07/2019 |           | Amazon Marketplace ...    | (2) 25ct packs of blank totes for Reusable market bags   | 200.20 - ESSA ... | 67.98           | 67.98            |                  |
| Credit Card Charge                              | 06/07/2019 |           | Amazon Marketplace ...    | 50ct pack of tubes   | 200.20 - ESSA ... | 53.43           | 53.43            |                  |
| Credit Card Charge                              | 06/07/2019 |           | Amazon Marketplace ...    | paint stampers   | 200.20 - ESSA ... | 29.70           | 29.70            |                  |
| Credit Card Charge                              | 06/12/2019 |           | Etsy.com                  | Personalized BFM Stencils for market bag projects and others   | 200.20 - ESSA ... | 19.30           | 19.30            |                  |
| Credit Card Charge                              | 06/20/2019 | Kids C... | kickkick.com / Blick A... | (8) singular paints and (1) starter set of paints for marbling craft @ Farmers Market                | 200.20 - ESSA ... | 54.22           | 54.22            |                  |
| Credit Card Charge                              | 06/20/2019 |           | Amazon Marketplace ...    | 100-ct pack of craft tassels (plus S&H)  | 200.20 - ESSA ... | 37.35           | 37.35            |                  |
| Credit Card Charge                              | 06/25/2019 | Kids C... | Michaels                  | Misc Acrylic Paint, Sharpies, Magnet Strips, Blank Wooden Picture Frames                             | 200.20 - ESSA ... | 13.98           | 13.98            |                  |
| Credit Card Charge                              | 06/25/2019 | Crafts... | The Restaurant Store      | Supplies for Kids Crafts @ BFM [table cloth rolls, paper plates, foil pans]                          | 200.20 - ESSA ... | 91.79           | 91.79            |                  |
| Bill  | 07/03/2019 | 16542     | M.S. Techz LLC (Jeff...   | (300) flyers for Kids Crafts (requested by P. Vogrin, approved by FRM)                               | 200.00 - ACCO...  | 27.38           | 27.38            |                  |
| Bill  | 07/03/2019 | 3207      | Blue Barn Nursery         | (1) Red Bud Tree - to replace bad one @ Cliff Cowling  | 200.00 - ACCO...  | 75.00           | 75.00            |                  |
| Bill  | 07/03/2019 | 3207      | Blue Barn Nursery         | (2) Okame Cherry - to replace the two that were cut down @ Cliff Cowling - all were from Treevill... | 200.00 - ACCO...  | 269.00          | 269.00           |                  |
| Bill  | 07/18/2019 | 28747     | American Fence & Flag     | 35' Aluminum Flag Pole for Monocacy Creek Park (\$1737.76 plus \$380 s&h)                            | 200.00 - ACCO...  | 538.00          | 538.00           |                  |
| Bill  | 09/27/2019 | 7702943   | Landscape Products ...    | Dalaware Blend Stone 3/8 - (92) tons PLUS Delivery (200.00)  | 200.00 - ACCO...  | 2,117.76        | 2,117.76         |                  |
| Bill  | 09/27/2019 | 76296     | Landscape Products ...    | Fabric   | 200.00 - ACCO...  | 122.19          | 122.19           |                  |
| Bill  | 09/27/2019 | 7703017   | Landscape Products ...    | Straw Matting (14) rolls   | 200.00 - ACCO...  | 674.55          | 674.55           |                  |
| Bill  | 09/27/2019 | 37011     | Blue Mountain Lands...    | Screened Topsoil   | 200.00 - ACCO...  | 1,140.00        | 1,140.00         |                  |
| Bill  | 09/27/2019 | 37027     | Blue Mountain Lands...    | Screened Topsoil   | 200.00 - ACCO...  | 1,140.00        | 1,140.00         |                  |
| Bill  | 09/27/2019 | 93579     | Northampton County ...    | #50 bag swale lawn seed  | 200.00 - ACCO...  | 96.00           | 96.00            |                  |
| Bill  | 09/27/2019 |           | Keystone Cement Co...     | Paw Park Invoices for the Month of August  | 200.00 - ACCO...  | 4,254.91        | 4,254.91         |                  |
| Bill  | 10/15/2019 | 1416      | Reliable Sign & Strap...  | Paw Park Sign and Posting Supplies   | 200.00 - ACCO...  | 114.50          | 114.50           |                  |
| Bill  | 10/24/2019 |           | Keystone Cement Co...     | Paw Park 2A Aggregate  | 200.00 - ACCO...  | 294.98          | 294.98           |                  |
| Bill  | 12/02/2019 | 10011...  | Tri-Boro Fencing Con...   | Paw Park Fencing - Large Breed, Small Breed, and Sono Tubes. Labor was Donation                      | 200.00 - ACCO...  | 9,124.00        | 9,124.00         |                  |
| Total 454.00 - Park Improve/Equipment Purchase  |            |           |                           |  |                   |                 | 24,122.63        | 24,122.63        |
| Total 454.00 - PARKS                            |            |           |                           |  |                   |                 | 24,122.63        | 24,122.63        |
| Total 400 - EXPENDITURES                        |            |           |                           |  |                   |                 | 24,122.63        | 24,122.63        |
| <b>TOTAL</b>                                    |            |           |                           |  |                   |                 | <b>24,122.63</b> | <b>24,122.63</b> |

\* Included w/ \$7,396.73 Funds Transfer

DCED-CLGS-30 (9-09)

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

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

**EXPENDITURES**

| Public Works - Highways and Streets              |  |         |  |         |  |  |         |
|--|--|---------|--|---------|--|--|---------|
| 435.00   | Sidewalks and Crosswalks                     |         |  |         |  |  |         |
| 436.00   | Storm Sewers and Drains                      | 5,050   |  |         |  |  | 5,050   |
| 437.00   | Repairs of Tools and Machinery               | 17,660  |  |         |  |  | 17,660  |
| 438.00   | Maintenance and Repairs of Roads and Bridges | 132     |  |         |  |  | 132     |
| 439.00   | Highway Construction and Rebuilding Projects | 304,741 |  | 143,000 |  |  | 447,741 |
| <b>Total Public Works - Highways and Streets</b> |  | 511,008 |  | 143,000 |  |  | 654,008 |

| Other Public Works Enterprises              |                               |  |  |  |  |  |  |
|---|-------------------------------|--|--|--|--|--|--|
| 440.00                                      | Airports                      |  |  |  |  |  |  |
| 441.00                                      | Cemeteries                    |  |  |  |  |  |  |
| 442.00                                      | Electric System               |  |  |  |  |  |  |
| 443.00                                      | Gas System                    |  |  |  |  |  |  |
| 444.00                                      | Markets                       |  |  |  |  |  |  |
| 445.00                                      | Parking                       |  |  |  |  |  |  |
| 446.00                                      | Storm Water and Flood Control |  |  |  |  |  |  |
| 447.00                                      | Transit System                |  |  |  |  |  |  |
| 448.00                                      | Water System                  |  |  |  |  |  |  |
| 449.00                                      | Water Transport and Terminals |  |  |  |  |  |  |
| <b>Total Other Public Works Enterprises</b> |                               |  |  |  |  |  |  |

| Culture and Recreation |                                   |        |  |  |  |  |        |
|------------------------|-----------------------------------|--------|--|--|--|--|--------|
| 451.00                 | Culture-Recreation Administration |        |  |  |  |  |        |
| 452.00                 | Participant Recreation            |        |  |  |  |  |        |
| 453.00                 | Spectator Recreation              |        |  |  |  |  |        |
| 454.00                 | Parks                             | 38,804 |  |  |  |  | 38,804 |

| BOROUGH OF BATH - OPERATING "GENERAL" FUND                 |                   |                   |                   |               |
|--|-------------------|-------------------|-------------------|---------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts)       |                   |                   |                   |               |
| January through December 2019                              |                   |                   |                   |               |
| 10/03/22<br>Cash Basis                                     | Jan - Dec 19      | Budget            | \$ Over Bu...     | % of Budget   |
| <b>437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>           |                   |                   |                   |               |
| 437.10 · Truck Fleet Maint. & Repairs                      | 5,381.97          | 6,000.00          | -618.03           | 89.7%         |
| 437.20 · Equipment Repairs & Supplies                      | 2,445.17          | 3,500.00          | -1,054.83         | 69.9%         |
| <b>Total 437.00 · REPAIRS OF TOOLS &amp; MACHINERY</b>     | <b>7,827.14</b>   | <b>9,500.00</b>   | <b>-1,672.86</b>  | <b>82.4%</b>  |
| <b>438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>         |                   |                   |                   |               |
| 438.33 · FUEL-Gas & Diesel (Trks/Equip)                    | 9,553.43          | 9,500.00          | 53.43             | 100.6%        |
| 438.37 · Road Repairs & Maint. Services                    | 131.94            | 250,000.00        | -249,868.06       | 0.1%          |
| 438.72 · Roads/Streets -Capital Improv's                   | 215,242.84        |                   |                   |               |
| 438.00 · MAINT. & REPAIRS ROADS/BRIDGES - Other            | 278.98            |                   |                   |               |
| <b>Total 438.00 · MAINT. &amp; REPAIRS ROADS/BRIDGES</b>   | <b>225,207.19</b> | <b>259,500.00</b> | <b>-34,292.81</b> | <b>86.8%</b>  |
| <b>452.00 · PARTICIPANT RECREATION &amp; CULTURE</b>       |                   |                   |                   |               |
| 452.10 · Professional Fees(HARB Consult)                   | 300.00            | 150.00            | 150.00            | 200.0%        |
| 452.11 · Clock Expenses                                    | 0.00              | 250.00            | -250.00           | 0.0%          |
| 452.00 · PARTICIPANT RECREATION & CULTURE - O...           | 4,500.00          | 4,500.00          | 0.00              | 100.0%        |
| <b>Total 452.00 · PARTICIPANT RECREATION &amp; CULTURE</b> | <b>4,800.00</b>   | <b>4,900.00</b>   | <b>-100.00</b>    | <b>98.0%</b>  |
| <b>454.00 · PARKS</b>                                      |                   |                   |                   |               |
| 454.10 · Parks-Repairs & Maintenance                       | 6,049.85          | 7,000.00          | -950.15           | 86.4%         |
| 454.30 · Electricity                                       | 2,205.93          | 2,500.00          | -294.07           | 88.2%         |
| 454.60 · Park Improve/Equipment Purchase                   | 24,122.63         | 10,000.00         | 14,122.63         | 241.2%        |
| 454.00 · PARKS - Other                                     | 1,475.00          |                   |                   |               |
| <b>Total 454.00 · PARKS</b>                                | <b>33,853.41</b>  | <b>19,500.00</b>  | <b>14,353.41</b>  | <b>173.6%</b> |

## ▼ Quick List of Other Issues

1. Disappearing Deposits
2. Failed Pension Audit
3. Early But Late Trash
4. Bounced Checks
5. Treasury Reports, we don't need no Treasury Reports
6. Invisible Payroll
7. Where that transfer Go?
8. Escrow, you owe Me
9. 100 Things I don't remember

10. 232 Account Lines in the budget and only 9 produced 120 pages of audit trails
11. Modifying RTK Documents
12. Cash Basis Accounting only when convenient
13. Where's the accountability
14. Ensuring No one looks
15. Fake Ass Checks
16. Fraudulent Financial Statements
17. List of Accounts, where is the rest
18. EMBEZZLEMENT
19. LYING
20. WHERE IS THE ACCOUNTABILITY

Now, let's follow the money trail. Due to time constraints, I haven't included all the documents, but I'll update this to a more comprehensive status later this week.

Before continuing, I want to address two important points. First, let's discuss the Mayor's insurance. The Borough didn't provide coverage for her. Instead, she requested to join the borough plan—a perfectly legal move. This arrangement was granted with the understanding that she would pay the monthly premium out of pocket. It's worth noting that the Mayor's pay, set by State Law based on population, wouldn't even cover two months of these payments.



## Borough of Bath

121 South Walnut Street, Bath, PA 18014  
Phone: 610-837-6525 Fax: 610-837-8989

October 15, 2018

Mayor Fiorella Reginelli-Mirabito  
270 East Northampton Street  
Bath, PA 18014

**Subject:** 2018/2019 Health Insurance (Delaware Valley Health Trust) Elected Official Contribution

Mayor Mirabito,

As discussed, effective December 1, 2018 you will be enrolled on the Borough's Health Insurance policy with Delaware Valley Health Trust. You have opted for the Couple's Health Coverage Plan (PPO and Rx) and have declined the Delta Dental option. The co-pays are as follows: PPO- \$25/\$35; Rx- \$10/\$30/\$50. Your total payment for December 2018 will be \$1301.36.

Beginning January 1, 2019, the monthly rate for PPO is \$1249.42 and the 2019 monthly rate for Rx is \$152.16. The total monthly cost to be paid to the Borough for your health coverage plan in the new year is \$1401.58. No payroll deductions will be set up.

You may make this monthly payment of \$1401.58 within the first week of each month to coincide with Delaware Valley Health Trust's billing cycle. Each payment made will be for the current month (eg. Payment made the first week of January is for January coverage period). Your check may be made payable to the Borough of Bath. Should any questions arise, please come to myself or Brad and we will be able to assist.

Sincerely,

---

Marena C. Rasmus, Office Administrator  
Borough of Bath

Cc: Personnel File

*"Bath, History Nestled With Friendship"*

Secondly, Secretary Tanya Lamparter was granted the same arrangement beginning in January 2018.

Mr. Long  
May 21, 2024  
Page 4 of 4

|   |                    |
|---|--------------------|
| - 452.00 Participation Recreation & Culture | \$4,500.00         |
| - 452.10 Professional Fees (HARB Consult)   | \$300.00           |
| - 454.00 Parks                              | \$1,475.00         |
| - 454.10 Parks-Repairs & Maintenance        | \$6,049.85         |
| - 454.30 Electricity                        | \$2,205.93         |
| - 454.60 Park Improve/Equipment Purchase    | \$16,725.90        |
| - 457.25 Repairs & Maintenance Supplies     | \$1,844.39         |
| - 457.26 Minor Equipment                    | \$95.84            |
| - 457.36 Electric for Holiday Lighting      | \$5,126.96         |
| - 459.05 Mayor's Special Event Expense      | \$480.00           |
| <b>TOTAL</b>                                | <b>\$38,803.87</b> |

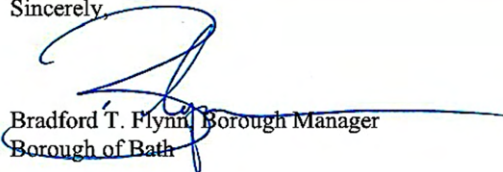
The total of \$38,803.87 is then reported to the nearest dollar value of \$38,804.

- 2) You asked for all financial records, reports, or other relevant documents related to the reported charges against the Secretary – Health Ins. line item (405.18) on October 2, 2019 Treasurer's Report (\$2,803.16) and the 2021 preliminary budget (\$4,500.80), despite the absence of this line item in the 2019 Final Profit vs. Loss statement.

As you know, Tanya Lamparter was paying for her own health insurance for a period. The October 2, 2019, Treasurer's Report does indicate, under General Fund ledger line 405.18, an amount of \$2,803.16. This amount accounts for two billed amounts of Tanya's health insurance in the amount of \$1,401.58 each, at the time the report was run. The 2019 Final Profit vs. Loss statement does not show a value under ledger line 405.18 at the end of the year because Tanya timely reimbursed the Borough for her health insurance premiums, therefore the account 'zeroed' out. Please see **Attachment G** relative to the account activity for ledger line 405.18 January through December 2019.

As to your statement about the 2021 preliminary budget showing \$4,500.80 for the Secretary – Health Ins.; this was simply a preliminary budget placeholder at the time the preliminary budget was created.

Sincerely,



Bradford T. Flynn  
Borough Manager  
Borough of Bath

encls

cc: James F. Kratz, Esq. Borough Solicitor (via email)

*"Bath, History Nestled With Friendship"*

In 2018, she was part-time, so the Borough wouldn't provide insurance coverage due to its high cost. The monthly premium was \$1,301.36, totaling \$15,616.32 for the year. This expense was steep, considering her gross annual pay was merely \$2.33 more than what she'd be paying the borough for insurance. After taxes, she'd actually lose money just by going to work, even before factoring in other expenses. It's curious that anyone would agree to such an arrangement, as it defies economic logic. This situation raises questions about potential hidden benefits or alternative motivations, as a more financially sensible solution would typically be sought.

| BOROUGH OF BATH - OPERATING "GENERAL" FUND           |                  |                  |                  |               |
|--|------------------|------------------|------------------|---------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts) |                  |                  |                  |               |
| January through December 2018                        |                  |                  |                  |               |
| 10/03/22<br>Cash Basis                               | Jan - Dec 18     | Budget           | \$ Over Bu...    | % of Budget   |
| 405.17 · Salary of Office Secretary                  |                  |                  |                  |               |
| 405.171 · Office Secretary Bonus                     | 943.96           | 943.96           | 0.00             | 100.0%        |
| 405.17 · Salary of Office Secretary - Other          | 25,804.95        | 31,730.40        | -5,925.45        | 81.3%         |
| <b>Total 405.17 · Salary of Office Secretary</b>     | <b>26,748.91</b> | <b>32,674.36</b> | <b>-5,925.45</b> | <b>81.9%</b>  |
| 405.19 · Secretary - Life Ins.                       | 0.00             | 125.00           | -125.00          | 0.0%          |
| 405.20 · PT Secretary I - Wages                      | 15,618.75        |                  |                  |               |
| 405.35 · Bonding/Insurance                           | 495.00           | 475.00           | 20.00            | 104.2%        |
| 405.46 · EE Training                                 | 298.10           | 1,000.00         | -701.90          | 29.8%         |
| <b>Total 405.00 · SECRETARY (OFFICE)</b>             | <b>65,337.20</b> | <b>71,870.88</b> | <b>-6,533.68</b> | <b>90.9%</b>  |
| <b>406.00 · GENERAL GOVT. ADMINISTRATION</b>         |                  |                  |                  |               |
| 406.30 · Bank Charges                                | 940.26           | 100.00           | 840.26           | 940.3%        |
| 406.50 · Returned Check Fee                          | 0.00             | 100.00           | -100.00          | 0.0%          |
| <b>Total 406.00 · GENERAL GOVT. ADMINISTRATION</b>   | <b>940.26</b>    | <b>200.00</b>    | <b>740.26</b>    | <b>470.1%</b> |
| <b>408.00 · ENGINEERING SERVICES</b>                 |                  |                  |                  |               |
| 408.31 · Engineering Services                        | 61,682.19        | 20,000.00        | 41,682.19        | 308.4%        |
| 408.33 · Storm Sewer (MS4) Update                    | 8,073.01         | 700.00           | 7,373.01         | 1,153.3%      |
| <b>Total 408.00 · ENGINEERING SERVICES</b>           | <b>69,755.20</b> | <b>20,700.00</b> | <b>49,055.20</b> | <b>337.0%</b> |
| <b>409.00 · MUNICIPAL BUILDING &amp; PROPERTY</b>    |                  |                  |                  |               |
| 409.20 · Bldg-Cleaning & Misc. Supplies              | 1,660.11         | 425.00           | 1,235.11         | 390.6%        |
| 409.23 · Heating Fuel                                | 7,280.20         | 4,000.00         | 3,280.20         | 182.0%        |
| 409.24 · Electricity                                 | 3,621.06         | 2,000.00         | 1,621.06         | 181.1%        |

Recall the 2019 Mayor's Fund budget figures—which included all funds raised by both local businesses and residents for the Paw Park construction. The account

balance recorded in the 2020 Preliminary Budget stood at \$12,242.27.

8:05 PM

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**

04/30/19

**Reconciliation Detail**

100.20 · MAYOR'S FUND - Checking, Period Ending 03/31/2019

| Type                                 | Date       | Num   | Name | Clr | Amount      | Balance          |
|--------------------------------------|------------|-------|------|-----|-------------|------------------|
| <b>Beginning Balance</b>             |            |       |      |     |             | 12,240.14        |
| <b>Cleared Transactions</b>          |            |       |      |     |             |                  |
| <b>Deposits and Credits - 1 item</b> |            |       |      |     |             |                  |
| Deposit                              | 03/31/2019 |       |      | X   | 9.71        | 9.71             |
| Total Deposits and Credits           |            |       |      |     | 9.71        | 9.71             |
| Total Cleared Transactions           |            |       |      |     | 9.71        | 9.71             |
| Cleared Balance                      |            |       |      |     | 9.71        | 12,249.85        |
| <b>Uncleared Transactions</b>        |            |       |      |     |             |                  |
| <b>Checks and Payments - 1 item</b>  |            |       |      |     |             |                  |
| General Journal                      | 12/31/2017 | Audit |      |     | -7.58       | -7.58            |
| Total Checks and Payments            |            |       |      |     | -7.58       | -7.58            |
| Total Uncleared Transactions         |            |       |      |     | -7.58       | -7.58            |
| Register Balance as of 03/31/2019    |            |       |      |     | 2.13        | 12,242.27        |
| <b>Ending Balance</b>                |            |       |      |     | <b>2.13</b> | <b>12,242.27</b> |

On January 2, 2020, a deposit of \$12,262.34 appeared in the Borough General Fund. I'll now draw some connections based on my extensive research into this matter. This will also clarify why I needed to request specific documents.



200 Palmer Street • PO Box L  
Stroudsburg, PA 18360-0160

RETURN SERVICE REQUESTED

BOROUGH OF BATH  
GENERAL LEDGER  
121 S WALNUT ST  
BATH PA 18014-1020

**Statement Ending 01/31/2020**

Page 1 of 2

**Customer Service Contact**

|  |         |                           |
|--|---------|---------------------------|
|  | Phone   | 855-713-8001              |
|  | Hours   | 8:00 a.m. - 6:00 p.m. M-F |
|  | Website | essabank.com              |
|  | Email   | iBank@essabank.com        |

**Summary of Accounts**

| Account Type | Account Number | Ending Balance |
|--------------|----------------|----------------|
| NPO Checking | XXXXX23107     | \$193,955.18   |

**NPO Checking-XXXXX23107**

**Account Summary**

| Date       | Description              | Amount        |
|------------|--------------------------|---------------|
| 01/01/2020 | Beginning Balance        | \$30,011.44   |
|            | 13 Credit(s) This Period | \$365,710.06  |
|            | 37 Debit(s) This Period  | -\$201,766.32 |
| 01/31/2020 | Ending Balance           | \$193,955.18  |

**Interest Summary**

| Description                    | Amount |
|--------------------------------|--------|
| Annual Percentage Yield Earned | 0.05%  |
| Interest Days                  | 31     |
| Interest Earned                | \$8.84 |
| Interest Paid This Period      | \$8.84 |
| Interest Paid Year-to-Date     | \$8.84 |

**Deposits**

| Date       | Description    | Amount                          |
|------------|----------------|---------------------------------|
| 01/02/2020 | REMOTE DEPOSIT | \$12,262.34                     |
| 01/08/2020 | DEPOSIT BATH   | \$300,335.00                    |
| 01/21/2020 | REMOTE DEPOSIT | \$120.00                        |
| 01/21/2020 | REMOTE DEPOSIT | \$4,729.16                      |
| 01/23/2020 | DEPOSIT BATH   | \$440.00                        |
|            |                | 5 item(s) totaling \$317,886.50 |

**Electronic Credits**

| Date       | Description                 | Amount                        |
|------------|-----------------------------|-------------------------------|
| 01/07/2020 | KEYSTONE KCG EFILE PPD      | \$900.00                      |
| 01/08/2020 | KEYSTONE KCG EFILE PPD      | \$3,036.72                    |
| 01/14/2020 | KEYSTONE KCG EFILE PPD      | \$2,400.00                    |
| 01/16/2020 | PROP RC 2901 Comm Remit PPD | \$200.00                      |
| 01/21/2020 | KEYSTONE KCG EFILE PPD      | \$1,900.00                    |
| 01/28/2020 | KEYSTONE KCG EFILE PPD      | \$1,200.00                    |
|            |                             | 6 item(s) totaling \$9,636.72 |

**Other Credits**

| Date       | Description                     | Amount                    |
|------------|---------------------------------|---------------------------|
| 01/31/2020 | INTEREST PAID 1/01 THROUGH 1/31 | \$8.84                    |
|            |                                 | 1 item(s) totaling \$8.84 |

**Other Debits**

| Date       | Description                 | Amount      |
|------------|-----------------------------|-------------|
| 01/06/2020 | CHECK NUMBER 17038 RETURNED | \$38,178.00 |



Now, I understand that these two figures aren't identical. However, if you recall, we discussed the check for \$24.13 which, after interest was applied, resulted in a total drawdown of the account by \$20.07.

6:17 PM  
02/18/20

**BOROUGH OF BATH - NON-GENERAL FUND ESCROWS**  
**Reconciliation Detail**  
**100.20 · MAYOR'S FUND - Checking, Period Ending 06/30/2019**

| Type                                 | Date       | Num   | Name                      | Clr | Amount           | Balance         |
|--------------------------------------|------------|-------|---------------------------|-----|------------------|-----------------|
| <b>Beginning Balance</b>             |            |       |                           |     |                  | 10,595.11       |
| <b>Cleared Transactions</b>          |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| Check                                | 06/06/2019 | 131   | Landscape Products...     | X   | -24.13           | -24.13          |
| Total Checks and Payments            |            |       |                           |     | -24.13           | -24.13          |
| <b>Deposits and Credits - 1 item</b> |            |       |                           |     |                  |                 |
| Deposit                              | 06/30/2019 |       |                           | X   | 4.06             | 4.06            |
| Total Deposits and Credits           |            |       |                           |     | 4.06             | 4.06            |
| Total Cleared Transactions           |            |       |                           |     | -20.07           | -20.07          |
| Cleared Balance                      |            |       |                           |     | -20.07           | 10,575.04       |
| <b>Uncleared Transactions</b>        |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 1 item</b>  |            |       |                           |     |                  |                 |
| General Journal                      | 12/31/2017 | Audit |                           |     | -7.58            | -7.58           |
| Total Checks and Payments            |            |       |                           |     | -7.58            | -7.58           |
| Total Uncleared Transactions         |            |       |                           |     | -7.58            | -7.58           |
| Register Balance as of 06/30/2019    |            |       |                           |     | -27.65           | 10,567.46       |
| <b>New Transactions</b>              |            |       |                           |     |                  |                 |
| <b>Checks and Payments - 7 items</b> |            |       |                           |     |                  |                 |
| Check                                | 08/08/2019 | 133   | Landscape Products...     |     | -761.38          | -761.38         |
| Check                                | 08/08/2019 | 132   | Blue Mountain Land...     |     | -570.00          | -1,331.38       |
| Check                                | 09/12/2019 | 134   | Blue Mountain Land...     |     | -880.00          | -2,211.38       |
| Check                                | 09/12/2019 | 135   | Northampton County...     |     | -252.00          | -2,463.38       |
| Check                                | 09/12/2019 | 136   | Landscape Products...     |     | -152.71          | -2,616.09       |
| Check                                | 10/26/2019 | 137   | David Backsenstoe         |     | -500.00          | -3,116.09       |
| Check                                | 12/19/2019 | 138   | Daniel C. Kiriposki, I... |     | -145.00          | -3,261.09       |
| Total Checks and Payments            |            |       |                           |     | -3,261.09        | -3,261.09       |
| Total New Transactions               |            |       |                           |     | -3,261.09        | -3,261.09       |
| <b>Ending Balance</b>                |            |       |                           |     | <b>-3,288.74</b> | <b>7,306.37</b> |

This amount must have been included in the balance for reasons I can't determine without more information. While I'll draw my own conclusions later, let's continue following the trail for now.

Intrigued by this deposit, I reached out to Brad to inquire about its nature.

Mr. Long  
May 21, 2024  
Page 2 of 4

Report for General Fund ledger line #392.00. **Attachment B** is another copy of this report. **Attachment B1** is a copy of the fund-to-fund transfer slip of \$86,170.53. **Attachment B2** is a copy of the cancelled check issued to Huratiak Homes, LLC for the Security Release in the amount of \$86,170.53. You also have a copy of the General Fund Bank Statement dated December 31, 2019, indicating \$86,170.53 was transferred into the account, and was also cleared out of the account in the same month, check #17119, cleared December 23, 2019. The activity represents a pass-through transaction.

It is likely Marena wrote out a General Fund check to Huratiak Homes, LLC, because of the amount of the cash being returned and it was easier for her to issue a General Fund check instead of trying to write out, by hand, a manual check from the Developer's Escrow checking account.

- 3) You asked for all transaction details, records, and relevant documents related to the \$12,262.30 remote deposit into the General Fund 'Cash Unrestricted' account (3107) on January 2, 2020, including the specific funding source accounts from which these funds were drawn.

The remote deposit is actually in the amount of \$12,262.34, not \$12,262.30 as stated in your email. The deposit was comprised of the following checks:

|                                       |            |
|---------------------------------------|------------|
| - Verizon Wireless Monopole Royalty   | \$1,833.33 |
| - Real Estate Transfer Tax Revenue    | \$5,144.51 |
| - UCC Fees                            | \$14.50    |
| - 2018 Act 101 Recycling Grant        | \$4,170    |
| - January Bethlehem Township EMS Rent | \$1,100    |

**TOTAL** **\$12,262.34**

Please see **Attachment C**, remote deposit is enclosed. Bank account numbers have been redacted.

- 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"*

## Deposit Detail Report

**ATTACHMENT 'C'**

### Deposit Detail for Deposit ID: 209332104

|                                |                                    |
|--------------------------------|------------------------------------|
| Site ID: 1111                  | Deposit Report: PENDING REVIEW     |
| Batch ID: 157798497            | Processing Date: 2020-01-02        |
| Customer Name: Borough of Bath | Company ID: 2001829960             |
| Worktype: 39 - 39-MER-DR-19:00 | Submit Date/Time: 2020-01-02 12:12 |
| Deposit Name: 1.1.20           | Account Name: General Ledger       |
|                                | Location ID: 1111                  |

### Transaction Detail for Transaction ID: 209332104001

Type: ELECTRONIC Deposit Account: 560223107 - General Ledger

| AUX/Serial | RIC | RT        | WAUX/FLD4 | Account    | Check | Amount      | Item Type | Item Status |
|------------|-----|-----------|-----------|------------|-------|-------------|-----------|-------------|
|            |     | 231372248 |           | 560223107  | 019   | \$12,262.34 | Credit    |             |
| 04362184   |     | 031100047 |           | 2-970655   |       | \$1,833.33  | 0003      |             |
| 911259     |     | 031302133 |           | 8158972    |       | \$5,144.51  | 0003      |             |
| 00117      |     | 031302955 |           | 9864940649 |       | \$14.50     | 0003      |             |
| 3003755326 |     | 031302748 |           | 0007076260 |       | \$4,170.00  | 0003      |             |
| 014416     |     | 031318716 |           | 1831210    |       | \$1,100.00  | 0003      |             |

#### Transaction Control Information:

|                 |                           |                        |
|-----------------|---------------------------|------------------------|
| Credit Items: 1 | Credit Total: \$12,262.34 | Txn Difference: \$0.00 |
| Debit Items: 5  | Debit Total: \$12,262.34  |                        |

#### Deposit Control Information:

|                            |                    |
|----------------------------|--------------------|
| Deposit Total: \$12,262.34 | Difference: \$0.00 |
| Checks Total: \$12,262.34  | Item Count: 6      |

After multiple interactions with Brad, I became convinced he was being dishonest. Digging deeper, I discovered audit trails that I had previously requested multiple times through Right to Know requests. Interestingly, these records were in the very Audit Trail for the Mayor's Health Insurance that Brad had repeatedly sworn under affidavit didn't exist.

To obtain these records, I had to use account line numbers instead of names in my requests. I anticipate Brad has a prepared explanation for why this was my fault, but his words hold no weight at this point. The truth will come out in court.

Now, let's examine a page from the Mayor's Health Insurance Audit Trail for 2019-2022. To understand this document, we need to break down each column:

1. **Num:** A unique identifier for each financial entry, used for tracking and referencing transactions.
2. **Entered/Last Modified:** Shows when a transaction was first recorded and last updated. These modifications are typically made by the financial officer or bookkeeper.
3. **Date of Transaction:** The supposed date of the transaction. Note that this can be modified or backdated, potentially misrepresenting the actual timing.
4. **Memo/Description:** Provides details about the transaction, including accounts or individuals involved. Here, it includes initials like FRM and TRL for health insurance lines.
5. **Split:** Indicates how a transaction is divided between different accounts or categories, helping track fund allocation.
6. **Amount:** The monetary value of the transaction.

## Top of the Page Transaction (Num 1625)

Let's start with transaction number 1625. This was entered on January 2, 2020, but backdated to September 10, 2019.

1. Entry at 19:38:13 (most recent):
  - Total deposit: \$15,712.34

- Includes:
  - "Sept Reimb for FRM" (Mayor's health insurance): -\$1,401.00
  - "Sept Reimb for TRL" (Office Secretary health insurance): -\$1,401.58
  - Various other items (fines, permits, taxes, etc.)

## Second Transaction (Num 318) – Analyzed from Bottom to Top

Now let's examine transaction Num 318. To understand this fully, we'll start from the bottom and work our way up, following the sequence of modifications.

1. **Initial Entry (01/02/2020)**: Made on January 2, 2020, backdated to August 30, 2019. Original amount: \$5,446.33.
2. Entry at 20:05:19 (original):
  - Total deposit: \$5,406.33
  - Includes:
    - "FRM October Insurance" (Mayor's health insurance): -\$1,401.00
    - Various other items (permits, rent, etc.)
3. **First Modification (02/25/2020)**: A \$40.00 bounce check fee was added, increasing the total to \$5,486.33.
4. **Second Modification (02/25/2020)**: The transaction date was changed from August 30, 2019, to October 25, 2019, altering the financial record.
5. **Third Modification (02/25/2020)**: Just three minutes later, the \$40.00 bounce check fee was removed, returning the total to \$5,446.33. The final version shows October 25, 2019, as the transaction date with the original amount.

## Potential Manipulation and Its Implications

The quick addition and removal of \$40 could potentially create funds "out of thin air" for distribution elsewhere. Here's how:

1. **Temporary Fund Creation**: Adding a \$40 fee temporarily creates \$40 in the system that could be allocated elsewhere before being removed.
2. **Fund Diversion**: If quickly moved to another account or used to balance another entry, this \$40 could be siphoned off without leaving a clear trace.

3. **Covering Discrepancies:** This technique could cover small discrepancies in other accounts, balancing them temporarily before removing the \$40 from the original entry.
4. **Audit Evasion:** Such manipulation could go undetected in routine audits, especially if done quickly within the same day.

**Implications:**

- **Financial Integrity:** While \$40 is small, this method could indicate a larger pattern of financial manipulation, potentially leading to significant discrepancies over time.
- **Trust and Transparency:** In a municipal setting, this erodes trust in financial management and accountability.
- **Legal and Ethical Issues:** Depending on how the \$40 was used, this could have legal or ethical implications, potentially constituting fraud if used for personal gain or to cover up financial issues.

In conclusion, the quick addition and removal of \$40 in this transaction could indeed be a method to create and redistribute funds or cover discrepancies. Even with small amounts, such manipulation raises red flags about the overall integrity of financial management.

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9:57 AM  
01/15/24

BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Audit Trail

Entered/Last Modified January 2019 through December 2022

| Num     | Entered/Last Modified | Last modified by | State  | Date       | Name   | Memo   | Account                         | Split      | Amount    |
|---------|-----------------------|------------------|--------|------------|--|--|---------------------------------|------------|-----------|
| 1625    | 01/02/2020 19:38:13   | Admin            | Latest | 09/10/2019 | Deposit  |  | 100.00 CASH-UNRESTRICTED (3107) | -SPLIT-    | 15,712.34 |
| 232     |                       |                  |        |            | Sept Reimb for FRM   | 401.02 Health & Dental - Mayor                                     | 100.00 CASH-                    |            | -1,401.00 |
| 630     |                       |                  |        |            | Sept Reimb for TR  | 405.18 Office Secretary - Health Ins.                              | 100.00 CASH-                    |            | -1,401.88 |
| 509     |                       |                  |        |            | Ticket 5286 ( 1,29 pdt 9 3                                   | 331.14 Parking Violation Fines                                     | 100.00 CASH-                    |            | -20.00    |
| 270     |                       |                  |        |            | Yard Sale Registration Community Yard Sale ( S. Hogue)       | 322.20 Yard/Garage Sale Permit                                     | 100.00 CASH-                    |            | -5.00     |
| 905386  |                       |                  |        |            | Z-2019-09-01 for patio (B. Carr)                             | 362.41 Building & Zoning Permit Fees                               | 100.00 CASH-                    |            | -76.00    |
| 4709    |                       |                  |        |            | Z-2019-09-02 for Manufacturing Facility                      | 362.41 Building & Zoning Permit Fees                               | 100.00 CASH-                    |            | -110.00   |
| 1012    |                       |                  |        |            | August Tax Claim   | 315.00 REAL ESTATE TRANSFER TAX                                    | 100.00 CASH-                    |            | -1,599.74 |
| 89474   |                       |                  |        |            | Athletic Permit - Rahing Field (Softball- Bethlehem Steal)   | 342.20 Park / Pavilion Rental                                      | 100.00 CASH-                    |            | -80.00    |
| 904835  |                       |                  |        |            | CP-48-CR-2016-2012 - Restitution (R.J. Looney)               | 331.12 Ordinance/Criminal Violations                               | 100.00 CASH-                    |            | -8,000.00 |
| 13736   |                       |                  |        |            | July Tax Claim   | 301.00 Real Estate Tax/Tax Claim                                   | 100.00 CASH-                    |            | -1,911.00 |
|         |                       |                  |        |            | August Ord Violations  | 331.12 Ordinance/Criminal Violations                               | 100.00 CASH-                    |            | -100.00   |
| 1639    | 02/25/2020 10:16:07   | Admin            | Latest | 10/25/2019 | Deposit  |  | 100.00 CASH-UNRESTRICTED (3107) | -SPLIT-    | 5,406.33  |
| 104     |                       |                  |        |            | FRM October Insurance  | 401.02 Health & Dental - Mayor                                     | 100.00 ...                      |            | -225.00   |
| 1478    |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors ... | 321.61 Transient Retail Permits                                    | 100.00 ...                      |            | -750.00   |
| 3823    |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope)    | 361.30 Zoning Hearing Board Fees                                   | 100.00 ...                      |            | -55.00    |
| 4311493 |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. Diobardo)          | 362.41 Building & Zoning Permit Fees                               | 100.00 ...                      |            | -1,833.33 |
| 2432    |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S.    | 362.53 Monopole - 121 Center St Yard                               | 100.00 ...                      |            | -220.00   |
| 6312    |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.     | 362.30 Distressed Property Registr Fee                             | 100.00 ...                      |            | -100.00   |
| 73709   |                       |                  |        |            | September Remit - 1 prop                                     | 362.30 UCC Bldg Permit Fees (10%)                                  | 100.00 ...                      |            | -27.50    |
| 73709   |                       |                  |        |            | B-2019-10-01 Admin   | 362.39 Bldg Permit UCC State Fee                                   | 100.00 ...                      |            | -4.50     |
| 73709   |                       |                  |        |            | B-2019-10-01   | 362.41 Building & Zoning Permit Fees                               | 100.00 ...                      |            | -165.00   |
| 4366    |                       |                  |        |            | Balance owed on B-2019-10-01                                 | 321.61 Transient Retail Permits                                    | 100.00 ...                      |            | -825.00   |
| 318     |                       |                  |        |            | 2019 Spuds and Suds Event - (25) vendors total               | B. Ostrander bounced check for ...                                 | 331.14 Parking Violation Fines  | 100.00 ... | 0.00      |
| 1639    | 02/25/2020 10:12:21   | Admin            | Prior  | 10/25/20   | Deposit  |  | 100.00 CASH-UNRESTRICTED        | -SPLIT-    | 5,446.33  |
| 104     |                       |                  |        |            | FRM October Insurance  | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH-                    |            | -1,401.00 |
| 1478    |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors ... | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -225.00   |
| 3823    |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope)    | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hea...        | 100.00 CASH-                    |            | -750.00   |
| 4311493 |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. Diobardo)          | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -55.00    |
| 2432    |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S.    | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH-                    |            | -1,833.33 |
| 6312    |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.     | 300 REVENUES:362.00 PUBLIC SAFETY:362.30 Distressed Property Re... | 100.00 CASH-                    |            | -220.00   |
| 73709   |                       |                  |        |            | September Remit - 1 prop                                     | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees ...  | 100.00 CASH-                    |            | -100.00   |
| 73709   |                       |                  |        |            | B-2019-10-01 Admin   | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State ... | 100.00 CASH-                    |            | -27.50    |
| 73709   |                       |                  |        |            | B-2019-10-01   | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -4.50     |
| 4366    |                       |                  |        |            | Balance owed on B-2019-10-01                                 | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -165.00   |
| 318     |                       |                  |        |            | 2019 Spuds and Suds Event - (25) vendors total               | 300 REVENUES:331.00 FINES:331.14 Parking Violation Fines           | 100.00 CASH-                    |            | -40.00    |
| 1639    | 02/25/2020 10:11:45   | Admin            | Prior  | 08/30/2019 | Deposit  |  | 100.00 CASH-UNRESTRICTED        | -SPLIT-    | 5,446.33  |
| 104     |                       |                  |        |            | FRM October Insurance  | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH-                    |            | -1,401.00 |
| 1478    |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors ... | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -225.00   |
| 3823    |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope)    | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hea...        | 100.00 CASH-                    |            | -750.00   |
| 4311493 |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. Diobardo)          | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -55.00    |
| 2432    |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S.    | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH-                    |            | -1,833.33 |
| 6312    |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.     | 300 REVENUES:362.00 PUBLIC SAFETY:362.30 Distressed Property Re... | 100.00 CASH-                    |            | -220.00   |
| 73709   |                       |                  |        |            | September Remit - 1 prop                                     | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees ...  | 100.00 CASH-                    |            | -100.00   |
| 73709   |                       |                  |        |            | B-2019-10-01 Admin   | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State ... | 100.00 CASH-                    |            | -27.50    |
| 73709   |                       |                  |        |            | B-2019-10-01   | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -4.50     |
| 4366    |                       |                  |        |            | Balance owed on B-2019-10-01                                 | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -165.00   |
| 318     |                       |                  |        |            | 2019 Spuds and Suds Event - (25) vendors total               | 300 REVENUES:331.00 FINES:331.14 Parking Violation Fines           | 100.00 ...                      |            | -40.00    |
| 1639    | 01/02/2020 20:05:19   | Admin            | Prior  | 08/30/2019 | Deposit  |  | 100.00 CASH-UNRESTRICTED        | -SPLIT-    | 5,406.33  |
| 104     |                       |                  |        |            | FRM October Insurance  | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH-                    |            | -1,401.00 |
| 1478    |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors ... | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -225.00   |
| 3823    |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope)    | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hea...        | 100.00 CASH-                    |            | -750.00   |
| 4311493 |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. Diobardo)          | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -55.00    |
| 2432    |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S.    | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH-                    |            | -1,833.33 |
| 6312    |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.     | 300 REVENUES:362.00 PUBLIC SAFETY:362.30 Distressed Property Re... | 100.00 CASH-                    |            | -220.00   |
| 73709   |                       |                  |        |            | September Remit - 1 prop                                     | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees ...  | 100.00 CASH-                    |            | -100.00   |
| 73709   |                       |                  |        |            | B-2019-10-01 Admin   | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State ... | 100.00 CASH-                    |            | -27.50    |
| 73709   |                       |                  |        |            | B-2019-10-01   | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH-                    |            | -4.50     |
| 4366    |                       |                  |        |            | Balance owed on B-2019-10-01                                 | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH-                    |            | -165.00   |
| 318     |                       |                  |        |            | 2019 Spuds and Suds Event - (25) vendors total               | 300 REVENUES:331.00 FINES:331.14 Parking Violation Fines           | 100.00 ...                      |            | -40.00    |

Next, we examine the April 2020 Treasury Report. As of April 30, 2020, the EE insurance reimbursement line 360.19 shows a recorded value of \$8,860.53. This figure, in my opinion, is uncomfortably close to a round number.

7:58 PM  
04/30/20  
Cash Basis

**BOROUGH OF BATH - OPERATING "GENERAL" FUND**  
**3-YEAR Profit & Loss Budget vs. Actual**  
January through December 2020

|   | Jan - Dec 20    | Budget           | \$ Over Budget    |
|---|-----------------|------------------|-------------------|
| 355.01 · Public Utility Realty Tax/PURTA                  | 0.00            | 1,198.48         | -1,198.48         |
| 355.02 · Motor Vehicles Fuel Tax                          | 0.00            | 682.41           | -682.41           |
| 355.04 · Alcohol Beverage Licenses                        | 0.00            | 933.33           | -933.33           |
| 355.65 · Non-Uniform Pension State Aid                    | 0.00            | 13,118.00        | -13,118.00        |
| 355.99 · Volunteer Fire Relief State Aid                  | 0.00            | 15,829.81        | -15,829.81        |
| <b>Total 355.00 · STATE SHARED REVENUES</b>               | <b>0.00</b>     | <b>31,762.03</b> | <b>-31,762.03</b> |
| <b>360.00 · CHARGES FOR SERVICES</b>                      |                 |                  |                   |
| 360.19 · EE Paid Insurance [Reimb.]                       | 8,860.53        |                  |                   |
| 360.65 · Returned Check Fee/Bank Credit                   | 0.00            | 70.00            | -70.00            |
| <b>Total 360.00 · CHARGES FOR SERVICES</b>                | <b>8,860.53</b> | <b>70.00</b>     | <b>8,790.53</b>   |
| <b>361.00 · GENERAL GOVERNMENT</b>                        |                 |                  |                   |
| 361.30 · Zoning Hearing Board Fees                        | 0.00            | 1,000.00         | -1,000.00         |
| 361.31 · App./Subdiv./Condition Use Fees                  | 0.00            | 1,500.00         | -1,500.00         |
| 361.34 · Stenographer - PComm/ZHB/PMCBOA                  | 0.00            | 150.00           | -150.00           |
| 361.65 · Tax & Sanitation Certifications                  |                 |                  |                   |
| 361.651 · Real Estate Tax Certifications                  | 0.00            | 2,000.00         | -2,000.00         |
| 361.652 · Sanitation Certifications                       | 0.00            | 750.00           | -750.00           |
| 361.65 · Tax & Sanitation Certifications - Other          | 135.00          |                  |                   |
| <b>Total 361.65 · Tax &amp; Sanitation Certifications</b> | <b>135.00</b>   | <b>2,750.00</b>  | <b>-2,615.00</b>  |
| <b>Total 361.00 · GENERAL GOVERNMENT</b>                  | <b>135.00</b>   | <b>5,400.00</b>  | <b>-5,265.00</b>  |
| <b>362.00 · PUBLIC SAFETY</b>                             |                 |                  |                   |
| 362.13 · Alarm Permits                                    | 30.00           | 240.00           | -210.00           |
| 362.30 · Distressed Property Registr Fee                  | 800.00          | 2,150.00         | -1,350.00         |
| 362.39 · Bldg Permit UCC State Fee                        | 40.50           | 126.75           | -86.25            |
| 362.40 · UCC Bldg Permit Fees (10%)                       | 955.06          | 1,097.12         | -142.06           |
| 362.41 · Building & Zoning Permit Fees                    | 11,640.68       | 16,849.68        | -5,209.00         |

Page 3

The July 2020 treasury report confirms that the \$8,860.56 payment on EE insurance reimbursement line 360.19 was a single lump sum, not a series of payments over time.

| BOROUGH OF BATH - OPERATING "GENERAL" FUND                |                               |                   |                    |                  |
|---|-------------------------------|-------------------|--------------------|------------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts)      |                               |                   |                    |                  |
| 07/02/20  | January through December 2020 |                   |                    |                  |
| Cash Basis  | Jan - Dec 20                  | Budget            | \$ Over Budget     | % of Budget      |
| <b>Ordinary Income/Expense</b>                            |                               |                   |                    |                  |
| <b>Income</b>   |                               |                   |                    |                  |
| <b>300 · REVENUES</b>                                     |                               |                   |                    |                  |
| <b>301.00 · REAL ESTATE TAXES</b>                         |                               |                   |                    |                  |
| 301.11 · Real Estate Tax-Base                             | 621,987.98                    | 749,776.67        | -127,788.69        | 83.0%            |
| 301.20 · Real Estate Tax-Prior Year                       | 5,234.20                      | 11,673.87         | -6,439.67          | 44.8%            |
| 301.28 · RE Tax - Pr. Yr. In Lieu Of                      | 0.00                          | 1,751.98          | -1,751.98          | 0.0%             |
| 301.50 · Real Estate Tax-Tax Claim                        | 9,946.21                      | 22,557.38         | -12,611.17         | 44.1%            |
| 301.90 · RE Tax - Prior Yr. Sheriff Sale                  | 0.00                          | 240.07            | -240.07            | 0.0%             |
| <b>Total 301.00 · REAL ESTATE TAXES</b>                   | <b>637,168.39</b>             | <b>785,999.97</b> | <b>-148,831.58</b> | <b>81.1%</b>     |
| <b>310.10 · REAL ESTATE TRANSFER TAX</b>                  |                               |                   |                    |                  |
| 310.20 · EARNED INCOME TAXES                              | 13,822.41                     | 55,166.90         | -41,344.49         | 25.1%            |
| 310.50 · LOCAL SERVICES TAX                               | 137,585.51                    | 296,308.85        | -158,723.34        | 46.4%            |
| 321.00 · BUSINESS LICENSES & PERMITS                      | 6,087.78                      | 23,558.59         | -17,470.81         | 25.8%            |
| <b>321.61 · Transient Retail Permits</b>                  |                               |                   |                    |                  |
| 321.80 · Cable Franchise                                  | 546.50                        | 1,295.00          | -748.50            | 42.2%            |
| 321.90 · Business Registrations                           | 10,070.45                     | 43,127.19         | -33,056.74         | 23.4%            |
| <b>Total 321.00 · BUSINESS LICENSES &amp; PERMITS</b>     | <b>10,676.95</b>              | <b>47,422.19</b>  | <b>-36,745.24</b>  | <b>22.5%</b>     |
| <b>322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b>       |                               |                   |                    |                  |
| 322.20 · Yard/Garage Sale Permit                          | 5.00                          | 85.00             | -80.00             | 5.9%             |
| <b>Total 322.00 · NON-BUSINESS LICENSES &amp; PERMITS</b> | <b>5.00</b>                   | <b>85.00</b>      | <b>-80.00</b>      | <b>5.9%</b>      |
| <b>331.00 · FINES</b>                                     |                               |                   |                    |                  |
| 331.11 · Vehicle-Related Violations                       | 2,416.42                      | 6,000.00          | -3,583.58          | 40.3%            |
| 331.12 · Ordinance/Criminal Violations                    | 883.13                        | 2,755.47          | -1,872.34          | 32.1%            |
| 331.13 · State Police Fines                               | 0.00                          | 1,178.45          | -1,178.45          | 0.0%             |
| 331.14 · Parking Violation Fines                          | 1,502.65                      | 2,390.00          | -887.35            | 62.9%            |
| <b>Total 331.00 · FINES</b>                               | <b>4,802.20</b>               | <b>12,323.92</b>  | <b>-7,521.72</b>   | <b>39.0%</b>     |
| <b>341.00 · INTEREST EARNINGS</b>                         |                               |                   |                    |                  |
| 341.01 · General Fund Checking Interest                   | 17.02                         | 141.03            | -124.01            | 12.1%            |
| 341.05 · Payroll Checking Interest                        | 0.00                          | 9.49              | -9.49              | 0.0%             |
| 341.06 · Gen. Fund Escrow Ck'g Interest                   | 0.00                          | 0.46              | -0.46              | 0.0%             |
| 341.07 · Capital Improvmt Fund Interest                   | 0.00                          | 477.70            | -477.70            | 0.0%             |
| 341.10 · Tax Account Interest                             | 668.67                        | 6,615.17          | -5,946.50          | 10.1%            |
| 341.20 · Community Revitalization Int.                    | 0.00                          | 5.99              | -5.99              | 0.0%             |
| 341.21 · S.R. 248 Realignmt Fund Int.                     | 0.00                          | 25.11             | -25.11             | 0.0%             |
| 341.22 · Fire Dept Bldg Improv Fund Int.                  | 0.00                          | 3.03              | -3.03              | 0.0%             |
| 341.42 · Operating Reserve Fund Interest                  | 0.00                          | 2,038.27          | -2,038.27          | 0.0%             |
| 341.50 · Recreation Account Interest                      | 0.00                          | 15.44             | -15.44             | 0.0%             |
| 341.96 · Grants(prev'y Reserve)Interest                   | 0.00                          | 5.56              | -5.56              | 0.0%             |
| <b>Total 341.00 · INTEREST EARNINGS</b>                   | <b>685.69</b>                 | <b>9,337.25</b>   | <b>-8,651.56</b>   | <b>7.3%</b>      |
| <b>342.00 · RENTS AND ROYALTIES</b>                       |                               |                   |                    |                  |
| 342.20 · Park / Pavilion Rental                           | 1,250.00                      | 3,200.00          | -1,950.00          | 39.1%            |
| 342.21 · 121 Center Street (Ambul Dept)                   | 3,300.00                      | 12,900.00         | -9,600.00          | 25.6%            |
| 342.22 · Monopole - 121 Center St Yard                    | 5,499.99                      | 21,999.96         | -16,499.97         | 25.0%            |
| 342.25 · Rental of Council Room                           | 35.00                         |                   |                    |                  |
| <b>Total 342.00 · RENTS AND ROYALTIES</b>                 | <b>10,084.99</b>              | <b>38,099.96</b>  | <b>-28,014.97</b>  | <b>26.5%</b>     |
| <b>354.00 · STATE CAPITAL &amp; OPER. GRANTS</b>          |                               |                   |                    |                  |
| 354.09 · DCED-PA Gaming Local Share Acct                  | 51,721.00                     |                   |                    |                  |
| 354.15 · Recycling/Act 101 Grant                          | 4,170.00                      |                   |                    |                  |
| <b>Total 354.00 · STATE CAPITAL &amp; OPER. GRANTS</b>    | <b>55,891.00</b>              |                   |                    |                  |
| <b>355.00 · STATE SHARED REVENUES</b>                     |                               |                   |                    |                  |
| 355.01 · Public Utility Realty Tax/PURTA                  | 0.00                          | 1,198.48          | -1,198.48          | 0.0%             |
| 355.02 · Motor Vehicles Fuel Tax                          | 0.00                          | 682.41            | -682.41            | 0.0%             |
| 355.04 · Alcohol Beverage Licenses                        | 0.00                          | 933.33            | -933.33            | 0.0%             |
| 355.65 · Non-Uniform Pension State Aid                    | 0.00                          | 13,118.00         | -13,118.00         | 0.0%             |
| 355.99 · Volunteer Fire Relief State Aid                  | 0.00                          | 15,829.81         | -15,829.81         | 0.0%             |
| <b>Total 355.00 · STATE SHARED REVENUES</b>               | <b>0.00</b>                   | <b>31,762.03</b>  | <b>-31,762.03</b>  | <b>0.0%</b>      |
| <b>360.00 · CHARGES FOR SERVICES</b>                      |                               |                   |                    |                  |
| 360.19 · EE Paid Insurance [Reimb.]                       | 8,860.53                      |                   |                    |                  |
| 360.65 · Returned Check Fee/Bank Credit                   | 0.00                          | 70.00             | -70.00             | 0.0%             |
| <b>Total 360.00 · CHARGES FOR SERVICES</b>                | <b>8,860.53</b>               | <b>70.00</b>      | <b>8,790.53</b>    | <b>12,657.9%</b> |
| <b>361.00 · GENERAL GOVERNMENT</b>                        |                               |                   |                    |                  |
| 361.30 · Zoning Hearing Board Fees                        | 0.00                          | 1,000.00          | -1,000.00          | 0.0%             |

Next, we examine the Transaction Log for that account line, which shows the recorded 2020 health insurance payments for both the Mayor and Secretary. Between January and the end of March, there were five payments received—three from Tanya and two from the Mayor. In 2020, each monthly payment was \$1,491.79.

On January 21, 2020, both the Mayor and Tanya made payments. On February 4, 2020, only Tanya's payment was recorded. Then on March 4, 2020, they both made payments again. There's no record of any payments for April. While the log continues beyond this point, we'll pause our analysis here for now.

Let's do some quick math:

$1,491.79 \times 5 = \$7,458.95$  — Well, that doesn't equal \$8,860.53

$1,491.79 \times 6 = \$8,950.74$  — That's a bit high

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02/02/24

Cash Basis

**BOROUGH OF BATH - OPERATING "GENERAL" FUND**

**Account QuickReport**

January through December 2020

| Type                                       | Date       | Num  | Name | Memo  | Split           | Original Amount | Paid Amount      |
|--|------------|------|------|---|-----------------|-----------------|------------------|
| <b>300 - REVENUES</b>                      |            |      |      |   |                 |                 |                  |
| <b>360.00 - CHARGES FOR SERVICES</b>       |            |      |      |   |                 |                 |                  |
| <b>360.19 - EE Paid Insurance [Reimb.]</b> |            |      |      |   |                 |                 |                  |
| Deposit                                    | 01/21/2020 | 1679 |      | FRM January Insurance                           | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 01/21/2020 | 259  |      | TRL January Insurance                           | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 02/04/2020 | 266  |      | TRL Insurance February                          | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 03/04/2020 | 1695 |      | FRM March Health Insurance Reimb [Couples Plan] | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 03/04/2020 | 153  |      | TRL March Health Insurance Reimb [Couples Plan] | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 05/22/2020 |      |      | FRM x2 & TRL                                    | 100.00 - CAS... | 4,475.37        | 4,475.37         |
| Deposit                                    | 07/07/2020 | 295  |      | TRL insurance for June                          | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 07/09/2020 | 298  |      | TRL July Insurance                              | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 08/11/2020 | 307  |      | TRL August Insurance                            | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 08/31/2020 |      |      | FRM   | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 09/21/2020 |      |      | FRM & TRL                                       | 100.00 - CAS... | 2,983.58        | 2,983.58         |
| Deposit                                    | 10/13/2020 |      |      | TRL   | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 11/05/2020 |      |      | DEPOSIT BATH                                    | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 11/06/2020 |      |      | DEPOSIT BATH                                    | 100.00 - CAS... | 1,491.79        | 1,491.79         |
| Deposit                                    | 12/21/2020 |      |      | TRL & FRM                                       | 100.00 - CAS... | 2,983.58        | 2,983.58         |
| Total 360.19 - EE Paid Insurance [Reimb.]  |            |      |      |   |                 |                 | 28,344.01        |
| Total 360.00 - CHARGES FOR SERVICES        |            |      |      |   |                 |                 | 28,344.01        |
| Total 300 - REVENUES                       |            |      |      |   |                 |                 | 28,344.01        |
| <b>TOTAL</b>                               |            |      |      |   |                 |                 | <b>28,344.01</b> |

11:19 AM  
02/02/24  
Cash Basis

BOROUGH OF BATH - OPERATING "GENERAL" FUND  
Account QuickReport  
January through December 2020

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Filters applied on this Report:

Account: 360.19 · EE Paid Insurance [Reimb.]

Date: Custom

Below is a table provided by the borough showing the Mayor's payments in 2019 and 2020.

In 2019, the Mayor paid \$1,401.00 in January, plus an additional 58¢ in cash. From February through November, she consistently paid \$1,401.00 each month. The borough acknowledged, however, that she missed the December payment in 2019.

2020  
Mirabito Insurance

| DVHT Bills    |                | Checks from Mirabitos |              |         | Detail in QuickBooks       |            |
|---------------|----------------|-----------------------|--------------|---------|----------------------------|------------|
| Month of Bill | Mirabito Total | Check date            | Check Amount | Check # | Deposit date in QB         | Amount     |
| Dec-19        | \$1,491.79     | 1/10/2020             | \$1,491.79   | 1679    | 1/21/2020                  | \$1,491.79 |
| Jan-20        | \$1,491.79     | 2/25/2020             | \$1,491.79   | 1695    | 3/4/2020                   | \$1,491.79 |
| Feb-20        | \$1,491.79     | 4/3/2020              | \$1,491.79   | 1707    | 4/13/2020                  | \$1,491.79 |
| Mar-20        | \$1,491.79     | 4/28/2020             | \$1,491.79   | 1713    | (Intentionally left blank) |            |
| Apr-20        | \$1,491.79     | 5/12/2020             | \$1,491.79   | 1719    | 5/22/2020                  | \$2,983.58 |
| May-20        | \$1,491.79     | 8/11/2020             | \$1,491.79   | 1754    | 8/31/2020                  | \$1,491.79 |
| Jun-20        | \$1,491.79     | 9/14/2020             | \$1,491.79   | 1767    | 9/21/2020                  | \$1,491.79 |
| Jul-20        | \$1,491.79     | 11/6/2020             | \$1,491.79   | 1782    | 11/5/2020                  | \$1,491.79 |
| Aug-20        | \$1,491.79     | 11/25/2020            | \$1,491.79   | 1787    | 12/21/2020                 | \$1,491.79 |
| Sep-20        | \$1,491.79     |                       |              |         |                            |            |
| Oct-20        | \$1,491.79     |                       |              |         |                            |            |
| Nov-20        | \$1,491.79     |                       |              |         |                            |            |

2019  
Mirabito Insurance

| DVHT Bills    |                | Checks from Mirabitos      |              |         | Detail in QuickBooks      |            |
|---------------|----------------|----------------------------|--------------|---------|---------------------------|------------|
| Month of Bill | Mirabito Total | Check date                 | Check Amount | Check # | Deposit date in QB        | Amount     |
| Dec-18        | \$1,401.58     | 1/18/2019                  | \$1,401.00   | 1505    | 1/23/2019                 | \$1,401.00 |
| Jan-19        | \$1,401.58     | (Intentionally left blank) |              |         | 1/23/2019**               | \$0.58     |
| Feb-19        | \$1,401.58     | 2/11/2019                  | \$1,401.00   | 1517    | 2/13/2019                 | \$1,401.00 |
| Mar-19        | \$1,401.58     | 3/20/2019                  | \$1,401.00   | 1536    | 3/25/2019                 | \$1,401.00 |
| Apr-19        | \$1,401.58     | 4/9/2019                   | \$1,401.00   | 1548    | 4/11/2019                 | \$1,401.00 |
| May-19        | \$1,401.58     | 5/6/2019                   | \$1,401.00   | 1560    | 5/7/2019                  | \$1,401.00 |
| Jun-19        | \$1,401.58     | 6/12/2019                  | \$1,401.00   | 1580    | 6/21/2019                 | \$1,401.00 |
| Jul-19        | \$1,401.58     | 7/11/2019                  | \$1,401.00   | 1595    | 7/19/2019                 | \$1,401.00 |
| Aug-19        | \$1,401.58     | 8/12/2019                  | \$1,401.00   | 1609    | 8/15/2019                 | \$1,401.00 |
| Sep-19        | \$1,401.58     | 9/9/2019                   | \$1,401.00   | 1625    | 9/10/2019                 | \$1,401.00 |
| Oct-19        | \$1,401.58     | 10/11/2019                 | \$1,401.00   | 1639    | 10/25/2019                | \$1,401.00 |
| Nov-19        | \$1,401.58     | 11/7/2019                  | \$1,401.00   | 1646    | 12/4/2019                 | \$1,401.00 |
|               |                |                            |              |         | **This was a cash deposit |            |

We know this to be accurate because, despite Brad's tendency to blame Marena for any errors in the books, she actually kept very good records.

As you can see in the Final Profit & Loss vs Actual for 2019, under Mayor expense line 401.02 Health and Dental, there's a recorded expense of \$1,407.38.

This figure breaks down as follows:  $\$1,401.58 + \$5.80 = \$1,407.38$

It accounts for the missed December payment plus the 58¢ missed for 10 months.

| BOROUGH OF BATH - OPERATING "GENERAL" FUND           |                               |                  |                 |               |
|--|-------------------------------|------------------|-----------------|---------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts) |                               |                  |                 |               |
| 10/03/22<br>Cash Basis                               | January through December 2019 |                  |                 |               |
|  | Jan - Dec 19                  | Budget           | \$ Over Bu...   | % of Budget   |
| 400.35 · Newsletter incl'g US Mail Pstg              | 632.82                        | 500.00           | 132.82          | 126.6%        |
| 400.42 · Dues and Subscriptions                      | 1,638.00                      | 1,700.00         | -62.00          | 96.4%         |
| 400.46 · Conferences and Seminars                    | 0.00                          | 1,000.00         | -1,000.00       | 0.0%          |
| <b>Total 400.00 · GENERAL GOVERNMENT</b>             | <b>20,582.46</b>              | <b>19,855.00</b> | <b>727.46</b>   | <b>103.7%</b> |
| <b>401.00 · MAYOR</b>                                |                               |                  |                 |               |
| 401.01 · Salary of Mayor                             | 2,500.00                      | 2,500.00         | 0.00            | 100.0%        |
| 401.02 · Health & Dental - Mayor                     | 1,407.38                      |                  |                 |               |
| 401.03 · Dues & Subscriptions                        | 395.00                        | 100.00           | 295.00          | 395.0%        |
| 401.04 · Mayor Supplies & Misc.                      | 820.67                        | 750.00           | 70.67           | 109.4%        |
| 401.06 · Mayor's Tablet-Data/AVirus Chgs             | 120.26                        | 150.00           | -29.74          | 80.2%         |
| <b>Total 401.00 · MAYOR</b>                          | <b>5,243.31</b>               | <b>3,500.00</b>  | <b>1,743.31</b> | <b>149.8%</b> |
| <b>401.111 · BOROUGH MANAGER</b>                     |                               |                  |                 |               |
| 401.14 · Health & Dental - Borough Mgr               | 7,707.14                      | 7,707.14         | 0.00            | 100.0%        |
| 401.15 · Life Insurance - Borough Mgr                | 98.67                         | 110.00           | -11.33          | 89.7%         |
| 401.16 · Dues & Subscriptions                        | 7,317.78                      | 2,700.00         | 4,617.78        | 271.0%        |
| 401.17 · Vehicle/Gasoline Stipend / Exp              | 4,788.55                      | 5,000.00         | -211.45         | 95.8%         |
| 401.18 · Educational Expense                         | 2,600.78                      | 3,500.00         | -899.22         | 74.3%         |
| 401.20 · Office Supplies                             | 616.65                        | 4,300.00         | -3,683.35       | 14.3%         |
| 401.21 · Office Equip.-Supplies & Maint.             | 2,100.13                      | 1,500.00         | 600.13          | 140.0%        |
| 401.25 · Advertising/Promotional                     | 4,990.81                      | 6,500.00         | -1,509.19       | 76.8%         |
| 401.30 · Consultant Fees                             | 14,143.14                     | 11,500.00        | 2,643.14        | 123.0%        |
| 401.31 · Payroll Processing Services                 | 2,366.43                      | 2,100.00         | 266.43          | 112.7%        |
| 401.32 · Manager's Tablet-Data/AV Chg's              | 333.36                        | 135.00           | 198.36          | 246.9%        |
| 401.323 · Cellular Phone-MGR.                        | 663.48                        | 700.00           | -36.52          | 94.8%         |
| 401.34 · Printing                                    | 338.49                        | 500.00           | -161.51         | 67.7%         |
| 401.35 · Postage                                     | 3,221.21                      | 1,500.00         | 1,721.21        | 214.7%        |
| 401.40 · Manager/Treasurer's Bond/Ins.               | 299.00                        | 350.00           | -51.00          | 85.4%         |

You might be wondering how all of this connects, so let's revisit the math:

$$\$1,491.79 \times 5 = \$7,458.95 + \$1,401.58 = \$8,860.53$$

It appears that the \$8,860.53 was intended to cover the missed December payment from 2019.

Interestingly, if the mayor made that payment, it wasn't mentioned. I obtained copies of her cleared check images, and there wasn't one for December 2019. When she later made a large lump sum payment—after I uncovered the insurance issues—it was used to cover her missed December payment.

These five payments in 2020, with one being retroactive to 2019, would deplete these funds. This might explain the absence of April payments in the EE Insurance Reimbursement line's transaction log.

Let's set aside this aspect for now and focus on the transaction log and final Profit & Loss budget for 2020.

While we've examined the treasurer reports, we haven't yet addressed an important point: the transaction log showed a total amount of \$28,344.01 collected by year-end in EE insurance reimbursement.

| BOROUGH OF BATH - OPERATING "GENERAL" FUND                |                  |                  |                  |               |
|---|------------------|------------------|------------------|---------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts)      |                  |                  |                  |               |
| January through December 2020                             |                  |                  |                  |               |
| 10/03/22<br>Cash Basis                                    | Jan - Dec 20     | Budget           | \$ Over Bu...    | % of Budget   |
| <b>360.00 · CHARGES FOR SERVICES</b>                      |                  |                  |                  |               |
| 360.19 · EE Paid Insurance [Reimb.]                       | 28,344.01        |                  |                  |               |
| 360.65 · Returned Check Fee/Bank Credit                   | 0.00             | 70.00            | -70.00           | 0.0%          |
| <b>Total 360.00 · CHARGES FOR SERVICES</b>                | <b>28,344.01</b> | 70.00            | 28,274.01        | 40,491.4%     |
| <b>361.00 · GENERAL GOVERNMENT</b>                        |                  |                  |                  |               |
| 361.30 · Zoning Hearing Board Fees                        | 2,619.50         | 1,000.00         | 1,619.50         | 262.0%        |
| 361.31 · App./Subdiv./Condition Use Fees                  | 0.00             | 1,500.00         | -1,500.00        | 0.0%          |
| 361.34 · Stenographer - PComm/ZHB/PMCBOA                  | 0.00             | 150.00           | -150.00          | 0.0%          |
| 361.65 · Tax & Sanitation Certifications                  |                  |                  |                  |               |
| 361.651 · Real Estate Tax Certifications                  | 0.00             | 2,000.00         | -2,000.00        | 0.0%          |
| 361.652 · Sanitation Certifications                       | 0.00             | 750.00           | -750.00          | 0.0%          |
| 361.65 · Tax & Sanitation Certifications - Other          | 465.00           |                  |                  |               |
| <b>Total 361.65 · Tax &amp; Sanitation Certifications</b> | <b>465.00</b>    | <b>2,750.00</b>  | <b>-2,285.00</b> | <b>16.9%</b>  |
| <b>Total 361.00 · GENERAL GOVERNMENT</b>                  | <b>3,084.50</b>  | <b>5,400.00</b>  | <b>-2,315.50</b> | <b>57.1%</b>  |
| <b>362.00 · PUBLIC SAFETY</b>                             |                  |                  |                  |               |
| 362.13 · Alarm Permits                                    | 60.00            | 240.00           | -180.00          | 25.0%         |
| 362.30 · Distressed Property Registr Fee                  | 1,500.00         | 2,150.00         | -650.00          | 69.8%         |
| 362.39 · Bldg Permit UCC State Fee                        | 117.00           | 126.75           | -9.75            | 92.3%         |
| 362.40 · UCC Bldg Permit Fees (10%)                       | 1,781.52         | 1,097.12         | 684.40           | 162.4%        |
| 362.41 · Building & Zoning Permit Fees                    | 41,613.76        | 16,849.68        | 24,764.08        | 247.0%        |
| 362.51 · Road Occupancy Permit                            | 1,250.00         | 987.50           | 262.50           | 126.6%        |
| 362.52 · Bus Shelter                                      | 0.00             | 250.00           | -250.00          | 0.0%          |
| <b>Total 362.00 · PUBLIC SAFETY</b>                       | <b>46,322.28</b> | <b>21,701.05</b> | <b>24,621.23</b> | <b>213.5%</b> |

This creates a conundrum for me. Based on the transaction log and knowing that December wasn't paid, plus the \$8,860.53 I calculated earlier, none of this adds up to \$28,344.01. A forensic accountant advised me that a good way to track money is to follow the cents. While dollars are easy to mask, cents are not.

Now, I can't fully explain what happened here, but you'll understand why in a moment.

Below is the General Fund Bank Statement from August 2019. Look specifically at the checks cashed against this account on 8/21/2019. This is the same month as the second transaction from the audit trail was originally recorded.

You'll see that a check cleared for \$178,304.01.

**NPO Checking-XXXXX23I07 (continued)**

**Other Credits**

| Date       | Description                     | Amount                         |
|------------|---------------------------------|--------------------------------|
| 08/30/2019 | INTEREST PAID 8/01 THROUGH 8/30 | \$8.57                         |
|            |                                 | <u>1 item, totaling \$8.57</u> |

**Other Debits**

| Date       | Description         | Amount                              |
|------------|---------------------|-------------------------------------|
| 08/15/2019 | TRANSFER WITHDRAWAL | \$10,750.00                         |
| 08/15/2019 | TRANSFER WITHDRAWAL | \$10,250.00                         |
|            |                     | <u>2 item, totaling \$21,000.00</u> |

**Checks Cleared**

| Check Nbr | Date       | Amount       | Check Nbr | Date       | Amount      |
|-----------|------------|--------------|-----------|------------|-------------|
| 16909     | 08/01/2019 | \$125.00     | 16940     | 08/20/2019 | \$28.86     |
| 16916*    | 08/01/2019 | \$145.00     | 16941     | 08/21/2019 | \$22.21     |
| 16931*    | 08/21/2019 | \$713.52     | 16942     | 08/21/2019 | \$33.96     |
| 16932     | 08/22/2019 | \$3,735.00   | 16943     | 08/21/2019 | \$210.00    |
| 16933     | 08/20/2019 | \$42.80      | 16944     | 08/20/2019 | \$19,089.00 |
| 16934     | 08/21/2019 | \$16,015.40  | 16945     | 08/21/2019 | \$289.18    |
| 16935     | 08/19/2019 | \$3,573.98   | 16946     | 08/22/2019 | \$651.26    |
| 16936     | 08/21/2019 | \$178,304.01 | 16947     | 08/20/2019 | \$127.02    |
| 16937     | 08/21/2019 | \$8,172.72   | 16948     | 08/23/2019 | \$527.61    |
| 16938     | 08/21/2019 | \$65.52      | 16949     | 08/22/2019 | \$16.96     |
| 16939     | 08/21/2019 | \$9,716.00   | 16950     | 08/20/2019 | \$472.68    |

\* Indicates skipped check number

22 item(s) totaling \$242,077.69

**Daily Balances**

| Date       | Amount       | Date       | Amount       | Date       | Amount      |
|------------|--------------|------------|--------------|------------|-------------|
| 08/01/2019 | \$239,574.60 | 08/15/2019 | \$282,736.02 | 08/22/2019 | \$63,970.29 |
| 08/02/2019 | \$255,774.60 | 08/16/2019 | \$287,604.21 | 08/23/2019 | \$63,657.68 |
| 08/06/2019 | \$270,828.79 | 08/19/2019 | \$284,030.23 | 08/30/2019 | \$63,666.25 |
| 08/08/2019 | \$297,836.02 | 08/20/2019 | \$281,916.03 |            |             |
| 08/13/2019 | \$303,736.02 | 08/21/2019 | \$68,373.51  |            |             |

The amount is approximately \$150,000 too much—\$149,960.00 to be exact. If there were just an extra \$40 to make it an even \$150,000, it might seem more plausible. Hold on, I think we've missed something crucial here.

Let's revisit the audit trail we discussed earlier. An audit trail preserves each iteration of a transaction whenever changes are made. The previous version is labeled as "prior," while the newer version appears above it with changes highlighted in bold.

The bottom transaction of \$5,406.33 shows some interesting revisions after its initial entry on January 2, 2020, as an August 30, 2019 transaction. On February 25, 2020, someone edited the transaction, adding a \$40 bounced check fee, which bumped the total to \$5,446.33. Now, where was it that we needed that \$40?

When attempting to commit fraud, the primary goal is to avoid detection. The most crucial aspect is ensuring that all values add up precisely, leaving no unexplainable surplus.

Now, let's look at the top transaction. I'd like to draw your attention to the smaller transactions that make up the total of \$15,712.34. Once again, that pesky change comes into play. We have two transactions from revenue line 331.12 "Ordinance/Criminal Violations." The first makes up the bulk of the deposit at \$9,000. The second, which could be easily overlooked, is for \$100.02.

I don't know about you, but I've never seen the borough issue a ticket for exactly \$100.02. However, people often make silly mistakes when they're trying to make the change balance out perfectly.

| BOROUGH OF BATH - OPERATING "GENERAL" FUND               |                       |                  |        |            |   |      |  |              |           |  |  |
|--|-----------------------|------------------|--------|------------|---|------|--|--------------|-----------|--|--|
| Audit Trail  |                       |                  |        |            |   |      |  |              |           |  |  |
| Entered/Last Modified January 2019 through December 2022 |                       |                  |        |            |   |      |  |              |           |  |  |
| Num  | Entered/Last Modified | Last modified by | State  | Date       | Name  | Memo | Account  | Split        | Amount    |  |  |
| <b>Deposit</b>   |                       |                  |        |            |   |      |  |              |           |  |  |
|  | 01/02/2020 19:38:13   | Admin            | Latest | 09/10/2019 |   |      |  |              |           |  |  |
| 1625   |                       |                  |        |            | Deposit   |      | 100.00 CASH-UNRESTRICTED (3107)                                    | -SPLIT-      | 15,712.34 |  |  |
| 232  |                       |                  |        |            | Sept Reimb for FRM  |      | 401.02 Health & Dental - Mayor                                     | 100.00 CASH- | -1,401.00 |  |  |
| 630  |                       |                  |        |            | Sept Reimb for TR   |      | 405.18 Office Secretary - Health Ins.                              | 100.00 CASH- | -1,401.58 |  |  |
| 509  |                       |                  |        |            | Ticket 52861 (L.29 pit 9.3                                |      | 331.14 Parking Violation Fines                                     | 100.00 CASH- | -20.00    |  |  |
| 270  |                       |                  |        |            | Yard Sale Registration Community Yard Sale (S. Hogue)     |      | 322.20 Yard/Garage Sale Permit                                     | 100.00 CASH- | -5.00     |  |  |
| 4709   |                       |                  |        |            | Z-2019-09-01 for patio (B. Carr)                          |      | 362.41 Building & Zoning Permit Fees                               | 100.00 CASH- | -76.00    |  |  |
| 905388   |                       |                  |        |            | Z-2019-09-02 for Manufacturing Facility                   |      | 362.41 Building & Zoning Permit Fees                               | 100.00 CASH- | -110.00   |  |  |
| 1012   |                       |                  |        |            | August Tax Claim  |      | 315.00 REAL ESTATE TRANSFER TAX                                    | 100.00 CASH- | -1,599.74 |  |  |
| 89474  |                       |                  |        |            | Athletic Permit - Rahing Field (Softball- Bethlehem Deal) |      | 342.20 Park / Pavilion Rental                                      | 100.00 CASH- | -60.00    |  |  |
| 904839   |                       |                  |        |            | CR-48-CR-2019-2012 - Restitution (R.J. Looney)            |      | 331.12 Ordinance/Criminal Violations                               | 100.00 CASH- | -9,200.00 |  |  |
| 13736  |                       |                  |        |            | July Tax Claim  |      | 301.00 Real Estate Tax/Tax Claim                                   | 100.00 CASH- | -1,911.00 |  |  |
|  |                       |                  |        |            | August Ord Violations                                     |      | 331.12 Ordinance/Criminal Violations                               | 100.00 CASH- | -100.00   |  |  |
| <b>Deposit</b>   |                       |                  |        |            |   |      |  |              |           |  |  |
|  | 02/25/2020 10:16:07   | Admin            | Latest | 10/25/2019 |   |      |  |              |           |  |  |
| 1639   |                       |                  |        |            | Deposit   |      | 100.00 CASH-UNRESTRICTED (3107)                                    | -SPLIT-      | 5,406.33  |  |  |
| 104  |                       |                  |        |            | FRM October Insurance                                     |      | 401.02 Health & Dental - Mayor                                     | 100.00 ...   | -225.00   |  |  |
| 1478   |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors  |      | 321.61 Transient Retail Permits                                    | 100.00 ...   | -750.00   |  |  |
| 3823   |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope) |      | 361.30 Zoning Hearing Board Fees                                   | 100.00 ...   | -55.00    |  |  |
| 4311493  |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. DiDondaro)      |      | 362.41 Building & Zoning Permit Fees                               | 100.00 ...   | -1,833.33 |  |  |
| 2432   |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S. |      | 362.53 Monopole - 121 Center St Yard                               | 100.00 ...   | -220.00   |  |  |
| 6312   |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.  |      | 362.30 Distressed Property Registr                                 | 100.00 ...   | -4.50     |  |  |
| 73709  |                       |                  |        |            | September Remit - 1 prop                                  |      | 362.40 UCC Bldg Permit Fees (10%)                                  | 100.00 ...   | -185.00   |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01 Admin  |      | 362.39 Bldg Permit UCC State Fee                                   | 100.00 ...   | -425.00   |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01  |      | 362.41 Building & Zoning Permit Fees                               | 100.00 ...   | -4.50     |  |  |
| 4366   |                       |                  |        |            | Balance owed on B-2019-10-01                              |      | 321.61 Transient Retail Permits                                    | 100.00 ...   | -4.50     |  |  |
| 318  |                       |                  |        |            | 2019 Spills and Suds Event - (25) vendors total           |      | 331.14 Parking Violation Fines                                     | 100.00 ...   | 0.00      |  |  |
|  | 02/25/2020 10:12:21   | Admin            | Prior  | 10/25/20   |   |      |  |              |           |  |  |
| 1639   |                       |                  |        |            | Deposit   |      | 100.00 CASH-UNRESTRICTED   | -SPLIT-      | 5,446.33  |  |  |
| 104  |                       |                  |        |            | FRM October Insurance                                     |      | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH- | -1,401.00 |  |  |
| 1478   |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors  |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -750.00   |  |  |
| 3823   |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope) |      | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hear...       | 100.00 CASH- | -55.00    |  |  |
| 4311493  |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. DiDondaro)      |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -55.00    |  |  |
| 2432   |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S. |      | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH- | -1,833.33 |  |  |
| 6312   |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -220.00   |  |  |
| 73709  |                       |                  |        |            | September Remit - 1 prop                                  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Distressed Property Re... | 100.00 CASH- | -100.00   |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01 Admin  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees...   | 100.00 CASH- | -27.50    |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State...  | 100.00 CASH- | -4.50     |  |  |
| 4366   |                       |                  |        |            | Balance owed on B-2019-10-01                              |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -185.00   |  |  |
| 318  |                       |                  |        |            | 2019 Spills and Suds Event - (25) vendors total           |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -425.00   |  |  |
|  | 02/25/2020 10:11:45   | Admin            | Prior  | 08/30/2019 |   |      |  |              |           |  |  |
| 1639   |                       |                  |        |            | Deposit   |      | 100.00 CASH-UNRESTRICTED   | -SPLIT-      | 5,446.33  |  |  |
| 104  |                       |                  |        |            | FRM October Insurance                                     |      | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH- | -1,401.00 |  |  |
| 1478   |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors  |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -750.00   |  |  |
| 3823   |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope) |      | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hear...       | 100.00 CASH- | -55.00    |  |  |
| 4311493  |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. DiDondaro)      |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -55.00    |  |  |
| 2432   |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S. |      | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH- | -1,833.33 |  |  |
| 6312   |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -220.00   |  |  |
| 73709  |                       |                  |        |            | September Remit - 1 prop                                  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Distressed Property Re... | 100.00 CASH- | -100.00   |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01 Admin  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees...   | 100.00 CASH- | -27.50    |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State...  | 100.00 CASH- | -4.50     |  |  |
| 4366   |                       |                  |        |            | Balance owed on B-2019-10-01                              |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -185.00   |  |  |
| 318  |                       |                  |        |            | 2019 Spills and Suds Event - (25) vendors total           |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -425.00   |  |  |
|  | 01/02/2020 20:05:19   | Admin            | Prior  | 08/30/2019 |   |      |  |              |           |  |  |
| 1639   |                       |                  |        |            | Deposit   |      | 100.00 CASH-UNRESTRICTED   | -SPLIT-      | 5,406.33  |  |  |
| 104  |                       |                  |        |            | FRM October Insurance                                     |      | 400 EXPENDITURES:401.00 MAYOR:401.02 Health & Dental - Mayor       | 100.00 CASH- | -1,401.00 |  |  |
| 1478   |                       |                  |        |            | 2019 Bath Farmers Market Transient Permits - (9) vendors  |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -750.00   |  |  |
| 3823   |                       |                  |        |            | ZHB Appeal Application Fee for 267 Park Terrace (A. Lope) |      | 300 REVENUES:361.00 GENERAL GOVERNMENT:361.30 Zoning Hear...       | 100.00 CASH- | -55.00    |  |  |
| 4311493  |                       |                  |        |            | Z-2019-10-01 for fencing @ 348 E Main (J. DiDondaro)      |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -55.00    |  |  |
| 2432   |                       |                  |        |            | Monopole - 1st month of rent for monopole @ 121 center S. |      | 300 REVENUES:342.00 RENTS AND ROYALTIES:342.22 Monopole - 12...    | 100.00 CASH- | -1,833.33 |  |  |
| 6312   |                       |                  |        |            | B-2019-10-02 permit for commercial electrical @ 374 W M.  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -220.00   |  |  |
| 73709  |                       |                  |        |            | September Remit - 1 prop                                  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Distressed Property Re... | 100.00 CASH- | -100.00   |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01 Admin  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.40 UCC Bldg Permit Fees...   | 100.00 CASH- | -27.50    |  |  |
| 73709  |                       |                  |        |            | B-2019-10-01  |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.39 Bldg Permit UCC State...  | 100.00 CASH- | -4.50     |  |  |
| 4366   |                       |                  |        |            | Balance owed on B-2019-10-01                              |      | 300 REVENUES:362.00 PUBLIC SAFETY:362.41 Building & Zoning Perm... | 100.00 CASH- | -185.00   |  |  |
| 318  |                       |                  |        |            | 2019 Spills and Suds Event - (25) vendors total           |      | 300 REVENUES:321.00 BUSINESS LICENSES & PERMITS:321.61 Tran...     | 100.00 CASH- | -425.00   |  |  |

To wrap this up, I'll end where I began: the 2020 Preliminary Budget.

Let's take a closer look at the budgeted amount for the Mayor's Fund. Remember, this fund was originally set up to hold money fundraised and donated for the Paw Park construction. Oddly enough, after the park was built, we see the estimated budget shoot up higher than ever before. Brad's explanation? He claimed the estimated budget was based on an average of what was spent in that account over the previous three years. Sounds fishy, right?

Well... it gets even more intriguing when you dig into the 2020, 2021, and 2022 Profit & Loss vs. Actual Budgets. Pay close attention to expense line 401.02 "Mayor's Health and Dental." Surprise, surprise—they all use the same estimated budget amount of \$18,500.

**BOROUGH OF BATH - OPERATING "GENERAL" FUND**  
**Profit & Loss Budget vs. Actual (w/o Inactive Accts)**  
 10/03/22  
 Cash Basis  
 January through December 2021

| Expense                                  | Jan - Dec 21     | Budget           | \$ Over Bu...   | % of Budget   |
|--|------------------|------------------|-----------------|---------------|
| <b>400 · EXPENDITURES</b>                |                  |                  |                 |               |
| <b>400.00 · GENERAL GOVERNMENT</b>       |                  |                  |                 |               |
| 400.11 · Council's Salary                | 13,125.00        | 13,125.00        | 0.00            | 100.0%        |
| 400.20 · Council Office Supplies         | 297.78           | 500.00           | -202.22         | 59.6%         |
| 400.29 · Gifts                           | 133.97           |                  |                 |               |
| 400.30 · General Gvrnmnt - Miscellaneous | 363.50           | 500.00           | -136.50         | 72.7%         |
| 400.32 · Council's Tablets-Data/AV Chg's | 672.45           | 900.00           | -227.55         | 74.7%         |
| 400.35 · Newsletter incl'g US Mail Pstg  | 371.71           | 500.00           | -128.29         | 74.3%         |
| 400.42 · Dues and Subscriptions          | 2,398.98         | 1,700.00         | 698.98          | 141.1%        |
| 400.46 · Conferences and Seminars        | 0.00             | 500.00           | -500.00         | 0.0%          |
| 400.54 · Copier Lease                    | 1,740.00         |                  |                 |               |
| <b>Total 400.00 · GENERAL GOVERNMENT</b> | <b>19,103.39</b> | <b>17,725.00</b> | <b>1,378.39</b> | <b>107.8%</b> |
| <b>401.00 · MAYOR</b>                    |                  |                  |                 |               |
| 401.01 · Salary of Mayor                 | 2,500.00         | 2,500.00         | 0.00            | 100.0%        |
| 401.02 · Health & Dental - Mayor         | 20,492.81        | 18,500.00        | 1,992.81        | 110.8%        |
| 401.03 · Dues & Subscriptions            | 358.00           | 100.00           | 258.00          | 358.0%        |
| 401.04 · Mayor Supplies & Misc.          | 45.00            | 500.00           | -455.00         | 9.0%          |
| 401.06 · Mayor's Tablet-Data/AVirus Chgs | -15.49           |                  |                 |               |
| <b>Total 401.00 · MAYOR</b>              | <b>23,380.32</b> | <b>21,600.00</b> | <b>1,780.32</b> | <b>108.2%</b> |
| <b>401.111 · BOROUGH MANAGER</b>         |                  |                  |                 |               |
| 401.14 · Health & Dental - Borough Mgr   | 9,787.31         | 8,906.87         | 880.44          | 109.9%        |
| 401.15 · Life Insurance - Borough Mgr    | 84.17            | 110.00           | -25.83          | 76.5%         |
| 401.16 · Dues & Subscriptions            | 16,851.50        | 2,700.00         | 14,151.50       | 624.1%        |
| 401.17 · Vehicle/Gasoline Stipend / Exp  | 0.00             | 5,057.00         | -5,057.00       | 0.0%          |
| 401.18 · Educational Expense             | 90.00            | 3,000.00         | -2,910.00       | 3.0%          |
| 401.20 · Office Supplies                 | 5,921.71         | 2,500.00         | 3,421.71        | 236.9%        |
| 401.21 · Office Equip.-Supplies & Maint. | 0.00             | 2,500.00         | -2,500.00       | 0.0%          |

| BOROUGH OF BATH - OPERATING "GENERAL" FUND           |              |           |               |             |
|--|--------------|-----------|---------------|-------------|
| Profit & Loss Budget vs. Actual (w/o Inactive Accts) |              |           |               |             |
| January through December 2022                        |              |           |               |             |
| 01/26/23<br>Cash Basis                               | Jan - Dec 22 | Budget    | \$ Over Bu... | % of Budget |
| <b>401.00 · MAYOR</b>                                |              |           |               |             |
| 401.01 · Salary of Mayor                             | 2,500.00     | 2,500.00  | 0.00          | 100.0%      |
| 401.02 · Health & Dental - Mayor                     | -10,730.72   | 18,500.00 | -29,230.72    | -58.0%      |
| 401.03 · Dues & Subscriptions                        | 698.75       | 100.00    | 598.75        | 698.8%      |
| 401.04 · Mayor Supplies & Misc.                      | 18.01        | 500.00    | -481.99       | 3.6%        |
| <b>Total 401.00 · MAYOR</b>                          | -7,513.96    | 21,600.00 | -29,113.96    | -34.8%      |
| <b>401.111 · BOROUGH MANAGER</b>                     |              |           |               |             |
| 401.14 · Health & Dental - Borough Mgr               | 9,415.08     | 9,500.00  | -84.92        | 99.1%       |
| 401.15 · Life Insurance - Borough Mgr                | 17.46        | 110.00    | -92.54        | 15.9%       |
| 401.16 · Dues & Subscriptions                        | 25,018.06    | 14,000.00 | 11,018.06     | 178.7%      |
| 401.17 · Vehicle/Gasoline Stipend / Exp              | 0.00         | 5,075.00  | -5,075.00     | 0.0%        |
| 401.18 · Educational Expense                         | 0.00         | 3,000.00  | -3,000.00     | 0.0%        |
| 401.20 · Office Supplies                             |              |           |               |             |
| 401.210 · RTK Reimbursements                         | -1.00        |           |               |             |
| 401.20 · Office Supplies - Other                     | 9,709.40     | 2,500.00  | 7,209.40      | 388.4%      |
| <b>Total 401.20 · Office Supplies</b>                | 9,708.40     | 2,500.00  | 7,208.40      | 388.3%      |
| 401.21 · Office Equip.-Supplies & Maint.             | 1,897.00     | 2,500.00  | -603.00       | 75.9%       |
| 401.25 · Advertising/Promotional                     | 10,256.38    | 4,000.00  | 6,256.38      | 256.4%      |
| 401.30 · Consultant Fees                             | 25,977.12    | 11,000.00 | 14,977.12     | 236.2%      |
| 401.31 · Payroll Processing Services                 | 2,762.07     |           |               |             |
| 401.32 · Manager's Tablet-Data/AV Chg's              | 26.97        | 150.00    | -123.03       | 18.0%       |
| 401.323 · Cellular Phone-MGR.                        | 649.88       | 700.00    | -50.12        | 92.8%       |
| 401.34 · Printing                                    | 25.00        | 500.00    | -475.00       | 5.0%        |
| 401.35 · Postage                                     | 2,614.20     | 1,500.00  | 1,114.20      | 174.3%      |
| 401.40 · Manager/Treasurer's Bond/Ins.               | 0.00         | 300.00    | -300.00       | 0.0%        |

I always wondered why the dog park was assigned a budget placeholder of \$18,500, and now I believe we have our answer!

To conclude, let me say this: Considering everything I've presented and the behavior of certain individuals, it's abundantly clear that something is amiss.

The additional information not yet included further strengthens the case of fraud I've presented here. These additional items are interconnected in many ways, revealing a deliberate pattern of intent.

The pattern of fraudulent activity becomes even more apparent when examining the interconnected nature of these transactions. For instance, the manipulation of health insurance payments aligns suspiciously with discrepancies in other budget lines. Furthermore, the consistent use of the \$18,500 placeholder across multiple years suggests a deliberate attempt to conceal financial irregularities.

The budget contains 232 visible lines, with many more behind the scenes. Of these, I requested audit trails for just 9 lines. Those 9 lines alone accounted for 120 pages of documentation. Many of these pages reveal numerous instances of backdated transactions—a clear indicator of a practice known as "lapping," which is a form of money laundering.

- **Financial discrepancies** were found in the Borough of Bath's budgets and financial reports, particularly in the Mayor's Fund and health insurance payments.
- Evidence of **backdated transactions** and potential money laundering practices ("lapping") were discovered across multiple financial documents.
- The Mayor's health insurance payments showed inconsistencies, with **unexplained lump sums** and missing payments raising suspicion.
- Budgetary figures, especially the \$18,500 placeholder for the dog park, were used inconsistently across multiple years, suggesting potential financial manipulation.
- The investigation revealed numerous instances of **altered financial records**, indicating a systematic attempt to obscure the true financial situation.

# Exhibit

## I

# 'This is a vendetta': A Lehigh Valley resident, his community are battling over his requests for open records

[mcall.com/2024/01/19/open-records-access-and-cost/](https://mcall.com/2024/01/19/open-records-access-and-cost/)

Anthony Salamone

January 19, 2024



- Anthony Salamone  
6 months ago

Michael Long of Bath shows some of the filings and how he keeping track of his open records request with Bath on Wednesday, Jan. 10, 2024, in Bath. (April Gamiz/The Morning Call)

Two years ago, tiny Bath raised property taxes.

Borough resident Michael Long didn't understand why, he said, when, for example, the Northampton County borough had for years been saving approximately \$400,000 annually in police protection, about one-fourth of its budget. Bath council voted in 2017 to leave the Colonial Regional police and is covered by state police.

When he went looking into financial data on the borough's website, Long said he found nothing.

Long filed his first open records request for the borough's financial data in September 2022. After receiving it, he discovered Mayor Fiorella "Fi" Reginelli-Mirabito and her husband, Council Member Manny Mirabito, who both legally received health insurance through the borough, missed several months of premium payments totaling more than \$10,000.

The mayor said it was a mistake during a period of personal upheaval. She also understands how a resident could infer there was at least something questionable with the unpaid health premiums. The couple have dropped coverage through Bath and made full payment for the missing months. The borough has crafted policies to avoid a repeat of what happened, according to Bradford T. Flynn, borough manager.

"Actually, I'm thankful [Long] brought this to our attention," the mayor said.

What has ensued, since Long's first request under Pennsylvania's Right-to-Know Law, has been a barrage of follow-up records requests, Bath officials say, with the borough providing information but at mounting costs in processing those requests or legally challenging appeals by Long on any denied information requests.

Bath's council last year authorized its solicitor to "pursue injunctive relief" against Long "relative to his filing overly broad and unduly burdensome and disruptive" document requests. But it has not taken the step of seeking an injunction, Flynn said.

Still, in minutes from earlier last year, Flynn said: "There is every indication that M. Long is engaging in conduct that constitutes an abuse of process."

"Long's requests are massive," with requests for data stretching back at least seven years, Flynn said. Fielding his requests has meant less time devoted to running the borough, he said.

Bath, with a population of less than 3,000, has an operating budget around \$1.5 million. It spent an estimated \$66,000 in legal fees related to Long's requests through the first 11 months of 2023, Flynn said. For the same period, the borough's entire open-documents cost amounted to \$100,000, he said.

Flynn said Bath has not been tracking processing costs on open-records requests "by invoice across any professional service provider. There's never been a need to; RTK matters have never been this extensive."

For Bath, Flynn said, the legal costs are "record-breaking."

Liz Wagenseller, the Office of Open Records executive director, said she could not comment on the Bath situation, since it has records requests and appeals pending before the office. “While our jurisdiction does not extend to deciding whether an agency is acting reasonably in how much it spends responding to [Right-to-Know] requests,” she said, “the [Office of Open Records] is always available to train and assist agencies on how to better navigate the RTKL process.”

Wagenseller also said various factors affect how an agency responds to open-records requests, and each case is unique. Government or other agencies subject to open-records requests should review policies and practices, and how those affect the size and funding of the agencies.

Flynn also said while Long has only made roughly one open-records request per month for a year, the requests are lengthy and in multiple subsections, with Long seeking several years’ worth of data. For a small community such as Bath, that can amount to extraordinary time and costs in processing the requests, as well as attorneys’ costs.

Each request and appeal has required “extensive legal review,” Flynn said. Borough meeting minutes show officials last year approved hiring an outside attorney to handle the open records at \$215 an hour. The borough’s regular solicitor is paid \$225 an hour, Flynn said.

“It’s too much; it’s just too much,” Mayor Mirabito said of the number and depth of Long’s requests. “[Flynn] opens the door to anyone who wants to see what they can see. We give them all the information; we could do the same thing with Mike Long.

“This is a vendetta in my book.”

The situation is a microcosm of what is playing out in municipalities in the Lehigh Valley and statewide: the high cost of transparency and in disputing some open records requests under the state’s 15-year-old Right-to-Know Law.

Pennsylvania’s Right-to-Know Law entitles the public to secure records from public agencies in the state, with some exceptions.

The state Office of Open Records Citizens Guide says, “Agencies are to ensure that citizens are provided access to records to which they are entitled.” The records include budget and financial information, wages and more related to a community.

But equally important, according to the guide: “Requesters are to use good judgment in seeking records from the public body and not use this law to harass or overburden a public body from performing its other functions.”

Since 2022, Long has filed 12 open-records requests and five appeals with the state Office of Open Records, the agency that oversees the Right-to-Know Law, Flynn said. The agency’s website shows one appeal was withdrawn, one dismissed and three partially

granted and partially denied.

Flynn said the borough has petitioned Northampton County Court to review one of three reviews. In addition, Long has filed an additional appeal before the Open Records Office, Flynn said, That matter is scheduled for mediation Jan 30.

“The problem is the Right to Know Law is intended to have open and honest government, and some people take that to its extreme because they are looking for something that is not there,” Wilson solicitor Stanley J. Margle III said, speaking generally about the law. “And we have to respond.”

- Michael Long of Bath shows some of the filings and how he keeping track of his open records request with Bath Borough on Wednesday, Jan. 10, 2024, in Bath. (April Gamiz/The Morning Call)
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- Bath Mayor Fiorella Reginelli-Mirabito is seen during a Bath Borough council meeting Wednesday, Jan. 10, 2024, in Bath. (April Gamiz/The Morning Call)
- Manny Mirabito is seen during a Bath Borough council meeting Wednesday, Jan. 10, 2024, in Bath. (April Gamiz/The Morning Call)
- Bath Borough Manager Brad Flynn is seen during a Bath Borough council meeting Wednesday, Jan. 10, 2024, in Bath. (April Gamiz/The Morning Call)

of

[Expand](#)

**Resident: ‘I was ignored’**

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Long, 44, who has lived in the borough most of his life, said he does not believe his records requests have been burdensome. He argues borough officials drove up the cost seeking more “specificity” on his requests for financial records — information he maintains the borough should not withhold.

“I have reached out many times by email to borough staff and council,” Long said. “Nobody responded. I was ignored over and over. It left me with no recourse than to do this” in filing right-to-know requests.

Evidence of “this” can be seen in Long’s kitchen: He works on his mission of open government with a cellphone, tablet and giant-screen TV monitor for him to review the various records filings and legal documents.

Bath has taken to making social media posts and videos and to filing information on its website to counter claims by Long about its financial records. The borough also established an online page fact-checking Long’s claims.

Wagenseller said no recent statistical data or research is available regarding disruptive, or “vexatious” requesters. The last statewide study, done in 2017 and ’18, found most Right-to-Know Law requests are “easily fulfilled,” she said.

“Generally speaking, she said, “in our capacity as an appellate agency, we do hear of agency allegations about vexatious requesters and burdensome requests.”

Complicating the situation is the lack of a universally accepted definition of vexatious requester, she said.

While the law does not have a provision about vexatious requesters, it does address disruptive requesters, which the Office of Open Records has used in numerous decisions, Wagenseller said. Additionally, she said, government agencies use a wide range of options in successfully dealing with alleged vexatious requesters, from making records more accessible to seeking judicial assistance outside the law through court-imposed injunctive relief, she said.

Communities such as Bath would support amending the state law to codify what is considered “vexatious” requests from citizens or the media, Flynn said. Just such legislation, House Bill 99, is pending in the General Assembly to better settle disputes involving onerous filings.

Paula Knudsen Burke, attorney for the Pennsylvania chapter of the Reporters Committee for Freedom of the Press, said too many government officials in Pennsylvania operate under the presumption that the onus is on the requester to prove a record is public.

Financial and other records are presumed to be accessible, she said; the government is tasked with proving otherwise, according to the law.

“We’re supposed to have access to how government is spending taxpayer dollars,” she said.

“It is a slippery slope to start picking and choosing when somebody has crossed the line.”

*Morning Call reporter Anthony Salamone can be reached at [asalamone@mcalls.com](mailto:asalamone@mcalls.com).*

[Exit mobile version](#)

# Exhibit

J

**From:** [Michael Long](#)  
**To:** [Bradford Flynn](#)  
**Subject:** Re: [External] Long v. Borough of Bath, OOR Dkt. AP 2024-0001 (Mediation)  
**Date:** Tuesday, January 30, 2024 4:45:56 PM  
**Attachments:** [Letter.pdf](#)  
[Video 0-2.mov](#)  
[Video 1-1.mov](#)

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Dear All,

I extend my heartfelt thanks to everyone involved today. Though it might seem unconventional, I believe sharing this recent letter provides necessary clarity. This decision aligns with a principle that has guided me since considering a Right-to-Know request: "Essential access to official government information prevents secrecy, scrutinizes public officials' actions, and ensures accountability."

From the start, I've been vocal about my concerns regarding the integrity of certain individuals. Today, however, I'm sincerely appreciative of your professionalism and cooperative spirit, affirming my belief that mediation was the right choice.

Below, I've outlined some key line items for your review:

- 360.19 - Employee Paid Insurance [Reimbursable]
- 389.10 - Miscellaneous Revenue
- 389.30 - Insurance Reimbursement
- 389.40 - Escrow Reimbursement
- 389.00 - Other Miscellaneous Revenue
- 392.00 - Interfund Operating Transfers (From)
- 395.00 - Refund of Prior Years' Expenses
- 49900 - Uncategorized Income
- 401.02 - Health & Dental - Mayor

The audit trail from 2019 to 2022 reveals minimal transactions, with most showing 3-4 entries over the years. Some record a single transaction, while only a few display over ten.

Regarding healthcare premiums, the invoices I received were incomplete, lacking details of prior payments and payment methods.

I'm particularly interested in whether the 2019 bills were partially covered by the Rate Stabilization Fund (RSF), also known as Delaware Valley Health Trust (DVHT) Credits. The borough started 2019 with an RSF balance of \$6,528.00. Hence, I'm formally requesting records under the Right-to-Know Law related to the use of RSF credits in 2019.

I seek:

1. Financial records showing RSF credit usage or allocation in 2019.
2. Documents indicating how RSF credits offset health insurance premiums that year.
3. Administrative documents discussing RSF credit management and application in 2019.

Please include all relevant records, like electronic data, emails, and billing statements. If any records are exempt, kindly explain why and release any segregable parts.

My main goal is to determine the utilization of RSF credits, the beneficiaries, and the specifics of these applications, including dates and amounts. For example, if records show \$1,401.58 allocated from January to April 2019 for the Mayor's premiums, with an additional \$921.68 in May covered by a check, such records would be pertinent.

I realize this issue wasn't covered in our meeting, and I respect your decision to provide or withhold these records per our agreement. My aim is to swiftly resolve this matter, not just to address the borough's embarrassment, but to uphold the residents of Bath's right to transparent government information, ensuring accountability and preventing secrecy.

Thank you for your attention to this matter, I truly appreciate you all.

Telling the truth is free, it's a desire to keep secrets that costs and it's not money of which I speak.

Sincerely,

Michael Long

On Tuesday, Jan 30, 2024 at 4:06 PM, Michael Long

wrote:

Please find below a breakdown of line items for your review:

360.19 - Employee Paid Insurance [Reimbursable] 389.10 - Miscellaneous  
Revenue - Miscellaneous 389.30 - Insurance Reimbursement  
389.40 - Escrow Reimbursement  
389.00 - All Other Miscellaneous Revenue - Other 392.00 - Interfund Operating  
Transfers (From) 395.00 - Refund of Prior Years' Expenses  
49900 - Uncategorized Income  
401.02 - Health & Dental - Mayor

Although the list seems extensive, the audit trail from 2019 to 2022 for most will reveal only 3-4 transactions in total. Some will show a singular transaction over the four years, and only a select few may display more than ten log entries during this period.

As to the remainder of your response I am willing to accept digital copies of and do not require certification of those records listed as 37.1.

It was the 4 record disposition forms which I requested be certified.

Michael Long

On Tue, Jan 30, 2024 at 3:55 PM Bradford Flynn  
<[bradford.flynn@boroughofbath.org](mailto:bradford.flynn@boroughofbath.org)> wrote:

All:

For Item #6: account strings/line items—for simplicity, ‘General Ledger’ lines. If Mr. Long can tell me which General Ledger lines he’s looking for and what periods of time, we are able to provide audit trail reports for those specific lines.

Thanks,

**Bradford T. Flynn, MPA, CBO**

**Borough Manager**

Borough of Bath

121 S. Walnut Street

Bath, PA 18014

**Main Office | 610.837.6525 Fax | 610.837.8989**

**Manager’s Office | 484.281.3451**



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***“Bath, History Nestled with Friendship”***

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**From:** Eilers, Blake <[beilers@pa.gov](mailto:beilers@pa.gov)>  
**Sent:** Tuesday, January 30, 2024 3:41 PM  
**To:** J. Chadwick Schnee <[chadwick@schneelegal.com](mailto:chadwick@schneelegal.com)>;  
[REDACTED]  
**Cc:** Bradford Flynn <[bradford.flynn@boroughofbath.org](mailto:bradford.flynn@boroughofbath.org)>; Higgins, Kathleen <[kahiggins@pa.gov](mailto:kahiggins@pa.gov)>  
**Subject:** RE: [External] Long v. Borough of Bath, OOR Dkt. AP 2024-0001 (Mediation)

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Dear Parties:

Thank you again for participating in the OOR's mediation program.

Chad: Thank you for writing this up. My recollection of the discussion is generally in accordance with your description with the exception of the following:

- I recall Michael saying that he *did not* need certification of the monthly statements in (1.) but *did* want the reconciliations mentioned in (2.) certified. I could well be misremembering this; Michael, will you please weigh in?
- For (6.), I have a minor difference in my recollection that may be immaterial. I thought the discussion was that Michael would provide “line items” as opposed to “account strings.”

The OOR anticipates Michael's response and the Borough's update on Friday.

Sincerely,



**Blake Eilers, Esq.**  
Appeals Officer

Office of Open Records  
333 Market Street, 16<sup>th</sup> Floor

Harrisburg, PA 17101-2234

[\(717\) 346-9903](tel:(717)346-9903) | [beilers@pa.gov](mailto:beilers@pa.gov)

<http://openrecords.pa.gov> | [@OpenRecordsPA](#)

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**From:** J. Chadwick Schnee <[chadwick@schneelegal.com](mailto:chadwick@schneelegal.com)>

**Sent:** Tuesday, January 30, 2024 3:20 PM

**To:** [REDACTED] Bradford Flynn

<[bradford.flynn@boroughofbath.org](mailto:bradford.flynn@boroughofbath.org)>

**Subject:** [External] Long v. Borough of Bath, OOR Dkt. AP 2024-0001  
(Mediation)

***ATTENTION:** This email message is from an external sender. Do not open links or attachments from unknown senders. To report suspicious email, use the [Report Phishing button in Outlook](#).*

Mr. Long,

Thank you for participating in mediation today. As we discussed, I am providing this email for settlement purposes only and to summarize our discussion today:

1. With respect to Request 37.1, you have agreed that the Borough will provide monthly statements from the General Fund from 1/1/2019 to 12/31/2022
  - a. These will be certified at \$5.00 per record (as opposed to per page) fee charged, plus a \$0.25 per page charge for any record printed for certification.
2. With respect to Request 37.1, you have agreed that the Borough will also

provide reconciliations for 1/1/2019 to 12/31/2022

- a. These will not be certified. The Borough may charge \$0.25 per page for copies.
3. With respect to Request 37.5, you have agreed that the Borough will provide copies of its record disposal resolutions from 2019 to 2023.
  - a. These will not be certified. The Borough may charge \$0.25 per page for copies.
4. With respect to Requests 37.7, 37.8 and 37.9, you proposed that you would withdraw your Requests as to these items if the Borough were to provide reconciliations and receipts showing donations and expenditures for the Paw Park in the year 2019.
  - a. The Borough is in the process of evaluating whether to accept your proposal.
5. You would withdraw the remainder of Request 37.
6. With respect to Request 38.1, you will provide Brad with a copy of specific account strings for the purpose of running an audit trail.
  - a. Upon receipt, the Borough will determine whether it can feasibly provide this document based on the information you provide.
7. With respect to Request 38.8, the Borough is evaluating what records, if any, can be provided in response to this request.
8. You would withdraw the remainder of Request 38.

If I am mistaken in my understanding in any way, please kindly let me know. As we discussed, the Borough will circle back to you with respect to the action items we have that require answers to questions by Friday. It may take longer to provide the actual records.

Thank you.



J. Chadwick Schnee, Esq.

Schnee Legal Services, LLC

74 E Main Street #648  
Lititz, PA 17543

(717) 400-5955

[chadwick@schneelegal.com](mailto:chadwick@schneelegal.com)

<http://www.schneelegal.com>

# Exhibit

# K



# Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1

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- [5. Analysis of 2019 Year-End Financial Reports](#)
- [6. Discrepancies in Public Statements](#)
- [7. Impact of Cash Basis Accounting](#)
- [8. Analysis of Related Real Estate Transaction](#)
- [9. Analysis of 2020-2021 Financial Activities](#)
- [10. Detailed Analysis of the \\$86,170.53 Transaction and Subsequent Events](#)
- [11. Analysis of 2022 Escrow Account Activity](#)
- [12. Statistical Analysis](#)
- [13. Conclusion and Recommendations](#)
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# ▼ 1. Executive Summary: Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022)

## 1.1 Purpose and Scope

This report presents a detailed investigation into the financial management practices of Bath Borough, Pennsylvania, covering the period from 2019 to 2022. The analysis focuses on several key areas of municipal finance:

- Management of escrow accounts
- Interfund transfers
- Year-end financial reporting
- Public statements about financial matters

The primary objective of this investigation was to identify any instances of financial mismanagement, reporting inaccuracies, or other irregularities that may have occurred during the specified timeframe. This report aims to provide a comprehensive, unbiased account of the borough's financial activities and practices, highlighting areas of concern and offering recommendations for improvement.

## 1.2 Methodology

To ensure a thorough and objective analysis, our investigation employed a multi-faceted approach:

1. **Timeline Construction:** We created a detailed chronological timeline of key financial events and transactions to establish a clear sequence of activities [[C](#), [I](#)].
2. **Financial Record Analysis:** We conducted an in-depth examination of financial statements, bank records, and transaction logs to identify patterns, discrepancies, or unusual activities [[A](#), [B](#), [D](#), [G](#), [H](#)].

3. Comparative Analysis: We compared public statements made by borough officials with the actual financial records to assess consistency and accuracy [[L](#)].
4. Document Review: We carefully reviewed audit reports, internal documents, and communications related to financial matters [[E](#), [F](#), [M](#)].
5. Accounting Method Assessment: We evaluated the impact of the borough's use of cash basis accounting on its financial reporting and management practices [[Section 7](#)].

Data for this investigation was collected from multiple sources, including:

- Bank statements [[A](#), [B](#), [D](#)]
- Audit reports [[E](#), [F](#)]
- Public records and official communications [[L](#), [M](#)]
- Internal financial documents and transaction logs [[C](#), [G](#), [H](#), [I](#), [J](#)]
- Relevant legal and regulatory documents [[P](#), [Q](#)]

## 1.3 Key Findings

Our investigation revealed several areas of concern in Bath Borough's financial management practices:

1. Irregular Fund Transfers: A significant transaction of \$86,170.53 on December 19, 2019, was inconsistently recorded across different financial documents [[A](#), [B](#), [C](#)]. This transaction, intended for the General Fund, was recorded in a manner that created the appearance of a deposit, but the actual movement of funds remains unclear [[Section 3](#)].
2. Delayed Recording of Transactions: Several instances of significant delays in recording transactions were observed, including the aforementioned \$86,170.53 transfer being officially recorded 15 months after the initial transaction date [[C](#), [Section 4](#)].
3. Unusual Escrow Account Activity: The Borough escrow checking account (#04141) showed an atypical increase in deposits starting in April 2022, coinciding with staff changes [[D](#), [Section 11](#)].

4. Multiple Modifications to Financial Records: The audit trail reveals frequent changes to transaction details, raising concerns about the accuracy and reliability of financial records [[C](#), [Section 4](#)].
5. Discrepancies in Public Statements: Statements made by the Borough Manager regarding fund handling and inter-fund transfers show inconsistencies with the actual financial records [[L](#), [Section 6](#)].
6. Potential Violations of Escrow Management Regulations: The observed practices may conflict with Pennsylvania regulations on escrow account management, particularly 49 Pa. Code § 35.326, which prohibits commingling of escrow funds with other accounts [[P](#), [Q](#), [Section 2](#)].
7. Cash Basis Accounting Limitations: The borough's use of cash basis accounting may have contributed to the identified issues by limiting the accuracy and completeness of financial reporting [[Section 7](#)].

## 1.4 Implications

The findings of this investigation suggest several potential issues in Bath Borough's financial management practices:

- Inadequate internal controls and oversight mechanisms
- Possible mismanagement of developer escrow funds
- Inconsistencies in financial reporting and public disclosure
- Potential non-compliance with state regulations on escrow account management

These issues, if left unaddressed, could lead to erosion of public trust, financial instability, and potential legal or regulatory consequences for the borough.

## 1.5 Recommendations

Based on our findings, we recommend the following actions:

1. Conduct a comprehensive forensic audit by an independent firm to further investigate the identified irregularities and assess the full extent of any financial mismanagement [[Section 13.2](#)].

2. Implement stricter internal controls and oversight mechanisms to prevent unauthorized modifications to financial records and ensure proper fund management [[Section 13.2](#)].
3. Improve record-keeping practices and consider transitioning to accrual basis accounting to provide a more accurate and complete picture of the borough's financial position [[Section 13.2](#)].
4. Increase transparency in financial reporting and public communications to rebuild trust with the community and stakeholders [[Section 13.2](#)].
5. Provide comprehensive training on proper financial management and regulatory compliance for all staff involved in financial operations [[Section 13.2](#)].

## 1.6 Conclusion

While this report identifies several areas of concern in Bath Borough's financial practices between 2019 and 2022, it's important to note that these findings do not definitively prove intentional misconduct. The irregularities and discrepancies highlighted warrant further investigation to ensure the integrity of the borough's financial management and to restore public trust.

The subsequent sections of this report provide detailed analyses of each finding, supporting evidence, and in-depth discussions of their implications. We encourage readers to review these sections for a comprehensive understanding of the financial situation in Bath Borough.

## ▼ 2. Understanding Escrow

### 2.1 Purpose and Function of Escrow Accounts in Municipal Finance

Escrow accounts play a crucial role in municipal finance, particularly in managing funds related to development projects. In Pennsylvania, these accounts serve several important purposes:

1. Financial Security: Escrow accounts ensure that developers have sufficient funds to complete projects according to approved plans and specifications [P].
2. Protection of Public Interest: They safeguard the municipality's interests by providing a financial guarantee for the completion of required infrastructure improvements and other public works [P].
3. Risk Mitigation: Escrow accounts help mitigate the risk of project abandonment or developer bankruptcy by setting aside funds for specific project-related purposes [P].
4. Transparency: These accounts promote transparency in the development process by clearly separating project-specific funds from the municipality's general operating funds [Q].

## 2.2 Legal Framework Governing Escrow Accounts

The management of escrow accounts in Pennsylvania is governed by specific regulations that aim to ensure proper handling and accountability of these funds:

### 2.2.1 49 Pa. Code § 35.325 - Escrow Account Requirements

This regulation outlines the following key requirements for maintaining escrow accounts [P]:

- a) Account Maintenance: Escrow accounts must be maintained in a federally- or state-insured bank or recognized depository.
- b) Designation of Trustee: The account must designate the broker (in this case, the municipality) as trustee.
- c) Withdrawal Conditions: The account must allow for the withdrawal of funds without prior notice, exclusively for escrow purposes.
- d) Interest-Bearing Accounts: If funds are expected to be held for more than six months, they should be deposited in an interest-bearing account. Interest should be disbursed in the same manner as the principal amount unless otherwise directed by the parties involved.

e) Record Keeping: Detailed records of all monies received and held in escrow must be maintained and made available for examination upon request.

### **2.2.2 49 Pa. Code § 35.326 - Prohibition Against Commingling or Misappropriation**

This regulation provides crucial guidelines to prevent misuse of escrow funds [Q]:

a) Prohibition of Commingling: A broker (or municipality) is prohibited from commingling escrow funds or interest earned on these funds with business, personal, or other funds.

b) Exception for Account Maintenance: The only exception allows for the deposit of business or personal funds into an escrow account to cover service charges or maintain a minimum balance as required by bank regulations.

c) Prohibition of Misappropriation: The regulation strictly prohibits the misappropriation of escrow funds or interest earned on these funds for business, personal, or other purposes.

## **2.3 Importance of Proper Escrow Management**

Adhering to these regulations and maintaining proper escrow management practices is critical for several reasons:

1. Legal Compliance: Proper management ensures compliance with state regulations, avoiding potential legal issues [P, Q].
2. Financial Integrity: Correct handling of escrow funds maintains the financial integrity of both the municipality and the development projects [Section 7].
3. Public Trust: Transparent and proper management of escrow accounts builds and maintains public trust in municipal financial operations [Section 6].
4. Project Completion: Proper escrow management ensures that funds are available when needed for project completion, benefiting both the municipality and developers [P].

## **2.4 Typical Activity Patterns in Escrow Accounts**

Under normal circumstances, escrow accounts should exhibit certain characteristics:

1. Limited Transaction Volume: Escrow accounts typically have minimal transaction activity, with movements primarily occurring at specific project milestones or upon project completion [D].
2. Clear Purpose for Transactions: Each transaction in an escrow account should have a clear, documented purpose related to the specific project for which the account was established [P].
3. Regular Reconciliation: Routine reconciliation of escrow account balances with project progress helps ensure accuracy and compliance with contractual agreements [Section 7].
4. Proper Authorization: Withdrawals from escrow accounts should only occur with proper authorization and documentation, typically tied to project milestones or completion [P, Q].

Understanding these principles and regulations is crucial for evaluating the financial practices observed in Bath Borough, particularly concerning the management of developer escrow accounts and related transactions.

## ▼ 3. Chronological Analysis of Inter-Fund Transfer Audit Trail

### 3.1 Overview of Interfund Transfers

Interfund transfers in municipal accounting represent movements of resources between different funds within the same government entity. In Bath Borough, these transfers primarily involve the General Fund and various escrow accounts. Proper management of these transfers is crucial for maintaining financial integrity and compliance with accounting standards [E, E].

### 3.2 Initial Transactions (December 18-19, 2019)

#### 3.2.1 Check Issuance

- Date: December 18, 2019, 18:40:55
- Amount: \$86,170.53
- Description: Check #17119 issued to Huratiak Homes, LLC
- From: 100.00 · CASH-UNRESTRICTED 3107
- To: 392.00 · INTERFUND OPER'G TRNSFRS FROM
- Memo: "Security Release per AIA dated 12.17.19"
- Source: [\[M\]](#)

### 3.2.2 Immediate Reversal

- Date: December 18, 2019, 18:43:37 (2 minutes 42 seconds later)
- Amount: \$86,170.53
- Description: Deposit recorded
- From: 392.00 · INTERFUND OPER'G TRNSFRS FROM
- To: 100.00 · CASH-UNRESTRICTED 3107
- Memo: "Portion of Security Release per AIA dated 12.17.19 - ok'd b..."
- Source: [\[M\]](#)

## 3.3 Bank Statement Records

### 3.3.1 Deposit Record

- Date: December 19, 2019
- Amount: \$86,170.53
- Description: "DEPOSIT BATH"
- Source: [\[A\]](#)

### 3.3.2 Check Clearing

- Date: December 23, 2019
- Amount: \$86,170.53

- Description: Check #17119 cleared
- Source: [\[A\]](#)

### 3.4 Additional Relevant Transactions

- Date: December 19, 2019
- Amount: \$7,396.73
- Description: "GF Reimbursement from Mayors Fund for Paw Park Expenses - topsoil, stone, seeding"
- From: 392.00 · INTERFUND OPER'G TRNSFRS FROM
- To: 100.00 · CASH-UNRESTRICTED 3107
- Source: [\[M\]](#)

### 3.5 Key Observations

1. The initial transaction and its reversal occurred within 3 minutes on December 18, 2019, raising questions about the purpose and validity of these entries [\[M\]](#).
2. The bank statement shows a deposit on December 19, 2019, one day after the audit trail entries, creating a discrepancy in the timeline [\[A, M\]](#).
3. The check cleared on December 23, 2019, four days after the recorded deposit, further complicating the sequence of events [\[A\]](#).
4. An additional transaction of \$7,396.73 was recorded on the same day, allegedly from a different fund, potentially complicating the audit trail [\[M\]](#).
5. The rapid reversal of the initial transaction suggests potential manipulation of financial records or, at minimum, confusion in the recording process [\[M\]](#).

## ▼ 4. Analysis of Developer Escrow Account Transactions

## 4.1 Overview of Developer Escrow Account

The Developer Escrow Account (Account #0228803435) was established for Huratiak Homes, LLC, under the title "Bathview Phs II Security" [B].

## 4.2 Initial Transaction

- Date: December 19, 2019
- Amount: \$86,170.53
- Description: DEBIT MEMO
- Source: [B]

## 4.3 Audit Trail Modifications

### 4.3.1 First Recorded Entry

- Entry Date: March 17, 2020, 15:44:24
- Transaction Date: December 19, 2019
- Amount: \$86,170.53
- From: 119.00 · Huratiak Security
- To: 259.00 · HURATIAK-SECURITY
- Memo: "Bond Release #2 per AIA from KCE - transferred to General fund"
- Source: [C]

### 4.3.2 Revised Entry

- Entry Date: March 24, 2021, 19:36:21
- Transaction Date: December 19, 2019
- Amount: \$86,170.53
- From: 119.00 · Huratiak Security
- To: 230.01 · DUE TO GENERAL FUND
- Memo: "Funds Transfer"

- Source: [C]

## 4.4 Account Closure

- Date: July 2, 2020
- Final Transactions:
  - INTEREST CREDIT: \$0.01
  - DEBIT MEMO: \$11,802.23
- Ending Balance: \$0.00
- Source: [B]

## 4.5 Post-Closure Modifications

- Entry Date: March 24, 2021, 19:44:23
- Transaction Date: July 2, 2020
- Description: Closure
- Amount: \$11,802.23
- Source: [C]

## 4.6 Key Observations

1. The initial transaction in the bank statement does not align with the audit trail entries, suggesting potential discrepancies in record-keeping [B, C].
2. The first recorded entry in the audit trail was made nearly 3 months after the transaction date, indicating a significant delay in recording [C].
3. Significant modifications were made to the audit trail over 15 months after the transaction date, raising concerns about the integrity of the financial records [C].
4. Post-closure modifications were made to the account, which is highly unusual and potentially problematic from an accounting standpoint [B, C].
5. The multiple revisions and delayed recordings suggest a lack of proper controls and timely record-keeping practices [C].

These observations raise significant concerns about the accuracy, timeliness, and integrity of Bath Borough's financial record-keeping practices, particularly in relation to developer escrow accounts and interfund transfers.

## ▼ 5. Analysis of 2019 Year-End Financial Reports

### 5.1 Total Revenue and Interfund Transfers

The 2019 year-end financial reports for Bath Borough reveal significant discrepancies and irregularities. A detailed review of the Profit & Loss Budget vs. Actual and Statement of Revenues and Expenditures highlights several key issues:

1. Total Revenue: The total revenue reported for 2019 includes misclassified funds, particularly concerning inter-fund transfers [[G](#), [H](#)].
2. Inter-fund Transfers: Line 392.00, which represents inter-fund operating transfers, shows amounts that are not consistent with typical accounting practices and lack proper documentation [[G](#), [H](#)].

### 5.2 Misclassification and Misreporting

The financial reports indicate misclassification and misreporting of funds. Key examples include:

1. Escrow Funds Misclassified as Revenue: Developer escrow funds that should have been recorded as liabilities were instead misclassified as revenue. This misclassification inflates the Borough's revenue figures and misrepresents its financial position [[J](#)].
2. Improper Recording of Transfers: Transfers between funds were not accurately recorded, leading to discrepancies in the financial statements. This includes the \$86,170.53 intended transfer from the developer escrow account to the General Fund, which was reversed and never properly recorded [[C](#), [A](#)].

## 5.3 Issues Raised in the Audit

The audit identified several issues with the Borough's financial practices:

1. **Delayed Recording:** Transactions were not recorded in a timely manner, leading to a lack of transparency and potential manipulation of financial records [C].
2. **Multiple Adjustments:** Frequent adjustments to transaction details suggest potential manipulation and raise concerns about the accuracy of the financial statements [C].

## 5.4 Misclassification of Funds

Specific instances of misclassification of funds include:

1. **Developer Escrow Funds:** Funds intended for specific development projects were incorrectly recorded as general revenue. This misclassification not only inflates revenue but also obscures the true financial obligations of the Borough [J].
2. **Inter-fund Transfers:** Transfers recorded as inter-fund transfers were not supported by actual cash movements between accounts, leading to discrepancies in the financial records [G, H].

## 5.5 Detailed Breakdown of Discrepancies

A detailed breakdown of the discrepancies includes:

1. **\$86,170.53 Transfer:** The transfer intended for the General Fund was recorded and then reversed, creating an illusion of a transfer without actual funds being moved. This transaction was not properly accounted for until over 15 months later, in March 2021 [C, M].
2. **Escrow Fund Deposits:** The Borough escrow checking account (#04141) saw significant deposits starting in April 2022, totaling \$93,964.45 by December 2022. These deposits appear to be attempts to reconcile previous discrepancies and were unusually high compared to historical activity in the account [D].

## 5.6 Conclusion on 2019 Year-End Financial Reports

The analysis of the 2019 year-end financial reports reveals significant misclassification, misreporting, and discrepancies in Bath Borough's financial records. The improper handling of interfund transfers, delayed recording of transactions, and misclassification of escrow funds indicate a lack of transparency and potential manipulation of financial records. These issues underscore the need for improved financial oversight, stricter adherence to accounting standards, and a comprehensive forensic audit to ensure the integrity of the Borough's financial practices.

## ▼ 6. Discrepancies in Public Statements

Public statements made by the Borough Manager, Bradford Flynn, regarding financial transactions do not align with the actual records, suggesting potential misinformation and deliberate attempts to obscure the true nature of these transactions.

### 6.1 Borough Manager's Claims in Response to Inquiries

#### Claim 1: Transfer of \$86,170.53

- Statement: The Borough Manager claimed that the \$86,170.53 deposit into the General Fund on December 19, 2019, was a pass-through transaction from a developer's escrow account established for Huratiak Homes, LLC (developer), specifically the "Bathview Phs II Security" account. He suggested that the bookkeeper, Marena Rasmus, wrote a General Fund check to Huratiak Homes, LLC because it was easier than issuing a manual check from the Developer's Escrow checking account [\[L\]](#).
- Supporting Documents: The Borough Manager provided a copy of the fund-to-fund transfer slip, a copy of the canceled check issued to Huratiak Homes, LLC, and the General Fund Bank Statement dated December 31, 2019 [\[L, A\]](#).

- Discrepancy: Despite these documents, the actual audit trail shows that the funds were recorded in the General Fund only to be reversed almost immediately, resulting in no actual transfer of funds into the General Fund. This creates an illusion of a transfer without any real financial impact. Furthermore, the Developer Escrow Account (#03435) shows a debit memo for \$86,170.53 on December 19, 2019, indicating that the funds were indeed removed from the escrow account [C].

## Claim 2: Blaming the Bookkeeper

- Statement: The Borough Manager attributed the irregularities to the bookkeeper, Marena Rasmus, suggesting she issued the General Fund check instead of a Developer's Escrow check due to convenience [L].
- Contradiction: As the custodian of the account, the Borough Manager's responsibility would make it difficult, if not impossible, for the bookkeeper to execute these transactions without his involvement. This claim shifts responsibility away from himself, raising concerns about accountability and transparency within the Borough's financial management practices [C].

## Claim 3: Inter-fund Transfers in the 2019 Audit

- Statement: The Borough Manager claimed that all records showing the inbound transfers to the General Fund related to account line 392.00 in the 2019 audit were handled properly and declined to provide work papers underlying the audit [L].
- Discrepancy: Despite his claims, the inter-fund transfers, particularly the \$86,170.53, do not appear in the final 2019 audit or the Borough's Profit and Loss vs. Actual Budget report for 2019. This raises further concerns about the accuracy and completeness of the financial records [G, H].

## Claim 4: Misleading Calculation and Explanation

- Statement: The Borough Manager provided an explanation for the amount of \$64,023 in the 2019 audit, stating that it was determined by the auditor by isolating the debt servicing real estate millage and multiplying it by the property tax revenue collected [L].
- Analysis and Flaws:

1. Misclassification of Transfers: The calculation described involves allocating property tax revenue to debt service, not calculating interfund operating transfers.
2. Nature of Interfund Transfers: These transfers (line 392.00) should reflect actual movements of funds between different accounts or funds, not allocations of tax revenue.
3. Documentation and Authorization: Proper calculation of interfund operating transfers would involve reviewing financial records, including general ledger entries, budget documents, and council meeting minutes authorizing these transfers.
4. Discrepancy in Amounts: The Borough Manager's claim of \$64,023 in inter-fund transfers is contradicted by both the actual transaction log for account 392.00, which shows only \$7,396.73, and the 2019 DCED CLGS Municipal Annual Audit & Financial Report, which reports \$64,023 in inter-fund operating transfers for the General Fund [[G](#), [H](#), [I](#)].

### **Claim 5: 2020 Recording of Other Escrow Funds Improperly as Revenue**

- Statement: The Borough Manager's explanation of how escrow funds were recorded as revenue during 2020 was questioned in the 2022 letter from the auditor. The manager claimed this was handled correctly [[M](#)].
- Discrepancy: The audit trail shows that these escrow accounts were actually closed, and the balances recorded as revenue on the same day, suggesting improper recording practices [[J](#)].

## **6.2 Inconsistencies in Fund Movements**

1. The transactions described as "developer escrow refunds" in the audit trail appear as "transfer withdrawals" in the bank statements. This discrepancy in terminology obscures the true nature of these transactions [[C](#)].
2. In June and July, there are transactions listed as "refunds" in the audit trail but shown as "transfer withdrawals" in the bank statements. These funds are then moved to the Borough Escrow checking account before being disbursed via checks [[C](#)].

3. The Borough Manager's explanation for routing the \$86,170.53 through the General Fund is further undermined by the existence of a \$55,108.58 check, which was handled differently despite being a similarly large amount [C, H].

## 6.3 Audit Trail Irregularities

Numerous revisions to the audit trail for account #03435 occur not only months later but even after the account was closed. Such post-facto modifications to financial records, especially after account closure, raise serious questions about the integrity of the financial record-keeping process [C].

## 6.4 Conclusion on Public Statements

The Borough Manager's statements and explanations regarding key financial transactions are inconsistent with the actual audit trails and financial records. The attempts to attribute responsibility to the bookkeeper, coupled with the refusal to provide comprehensive documentation and the misleading explanations, highlight significant concerns about the integrity and transparency of the Borough's financial management practices.

The inconsistencies in the Borough Manager's explanations, the discrepancies between stated practices and actual fund movements, as well as the irregular audit trail modifications strongly indicate the need for a full and immediate forensic audit to ensure proper financial management and accountability.

# ▼ 7. Impact of Cash Basis Accounting

## 7.1 Definition and Comparison with Accrual Accounting

Cash Basis Accounting is an accounting method where revenues (income) and expenses are recorded only when cash is received or paid. In contrast, Accrual Basis Accounting records revenues when they are earned and expenses when they are incurred, regardless of when the cash transaction happens.

| <b>Comparison: Cash Basis vs Accrual Basis Accounting</b> |   |  |
|---|---|--|
| <b>Category</b>   | <b>Cash Basis Accounting</b>  | <b>Accrual Basis Accounting</b>  |
| <b>Revenue Recognition</b>                                | Recorded when cash is received  | Recorded when earned (even if the cash hasn't been received yet)   |
| <b>Expense Recognition</b>                                | Recorded when cash is paid  | Recorded when incurred (even if the bill hasn't been paid yet)   |
| <b>Simplicity</b>   | Easier to maintain and understand due to fewer transactions to track  | More complex to maintain as it requires tracking accounts receivable and payable                                   |
| <b>Accuracy</b>   | May not provide an accurate picture of financial health because it does not account for money that is owed (receivables) or bills that need to be paid (payables) | Provides a more accurate picture of financial health because it includes all financial obligations and receivables |
| <b>Compliance</b>   | Often used by small municipalities for internal reporting where GAAP (Generally Accepted Accounting Principles) compliance is not required                        | Required for larger municipalities to comply with GAAP and other regulatory requirements                           |
| <b>Financial Management</b>                               | Can lead to misleading financial analysis due to the timing of cash flows   | Allows for better financial management and planning as it reflects the true financial position of the municipality |

## 7.2 Implications for the Borough of Bath

The Borough of Bath uses cash basis accounting, which has several important implications:

1. **Timing of Revenue and Expense Recognition:** Revenues and expenses are only recognized when cash changes hands. This timing can sometimes make the Borough's financial health look better or worse than it actually is.
2. **Delayed Recording of Transactions:** If there are delays in recording transactions, such as the \$86,170.53 transfer, it can hide the true financial activities and make it harder to see discrepancies and potential issues [C].
3. **Misalignment with Project Completion:** For projects funded by developer escrow accounts, cash basis accounting might not accurately show when the work is completed and what financial obligations exist. This misalignment can lead to mismanagement of funds [J].

## 7.3 Challenges with Cash Basis Accounting

Using cash basis accounting presents several challenges:

1. **Limited Financial Picture:** This method only shows the money that has been received and paid, but not what is owed or expected. It can give an incomplete view of the Borough's financial situation.
2. **Difficulty in Financial Analysis:** It is harder to analyze the Borough's financial performance and spot trends or issues because it doesn't account for all financial activities.
3. **Inadequate Financial Oversight:** Relying on cash transactions alone can make it easier to hide financial problems and harder to maintain oversight.

## 7.4 Impact on Financial Oversight

Using cash basis accounting significantly impacts the Borough's ability to keep track of finances:

1. **Delayed Detection of Discrepancies:** Delays in recording transactions can hide financial discrepancies, making it difficult to catch problems early [\[C\]](#).
2. **Limited Audit Trail:** There is less documentation available to trace financial transactions, which complicates audits and financial reviews [\[C, M\]](#).
3. **Challenges in Financial Management:** Without a full view of all financial obligations and resources, decision-making and planning can be less effective.

## 7.5 Conclusion on Cash Basis Accounting

Using cash basis accounting in the Borough of Bath has major implications for financial transparency and accuracy. While it simplifies record-keeping, it also makes it harder to detect discrepancies, manage financial obligations, and ensure effective oversight. Switching to accrual basis accounting, or incorporating some of its elements, could give a more accurate and complete view of the Borough's finances, improving transparency and accountability.

## ▼ 8. Analysis of Related Real Estate Transaction

### 8.1 Property Transfer Details

- Date: December 26, 2019
- Property: 2632 Winston Road, Bethlehem, PA 18017
- Buyers: Bradford Flynn (Borough Manager) and Sarah L. Gower
- Listed Sale Price on Deed: \$1.00
- Estimated Actual Value: \$187,084 (based on transfer tax)
- Source: [\[O\]](#)

### 8.2 Timing Correlation

1. The property transfer occurred one week after the \$86,170.53 transaction in the Borough's accounts [\[A, O\]](#).
2. The transfer was recorded three days after Check #17119 cleared the bank [\[A, O\]](#).

### 8.3 Financial Correlation

The combined total of the December 19, 2019 transactions (\$86,170.53 + \$7,396.73 = \$93,567.26) closely matches half of the estimated property value (\$187,084 / 2 = \$93,542) [\[A, M, O\]](#).

### 8.4 Related Personal Event

- Date: December 19, 2019
- Event: Divorce finalization between Sarah L. Gower and Ricky C. Gower Jr.
- Source: [\[N\]](#)

### 8.5 Implications

1. The timing of the Borough transactions, divorce finalization, and subsequent property purchase raises questions about the potential use of public funds for personal benefit.
2. The close match between the combined Borough transactions and half the property value suggests a possible connection between these events.
3. The involvement of the Borough Manager in a property transaction so closely timed with unusual financial activities in Borough accounts warrants further investigation.

## 8.6 Conclusion

While correlation does not imply causation, the timing and financial similarities between the Borough transactions and the subsequent property purchase involving the Borough Manager are significant enough to merit a thorough investigation. This situation raises potential ethical and legal concerns regarding the use of public funds and conflicts of interest.

It is important to note that these observations do not constitute proof of wrongdoing, but rather highlight the need for a comprehensive forensic audit and investigation to determine if there is any connection between the Borough's financial activities and the personal real estate transaction of the Borough Manager.

## ▼ 9. Analysis of 2020-2021 Financial Activities

### 9.1 Escrow Account Activities in 2020

#### 9.1.1 Account Closure

- Date: July 2, 2020
- Account: Developer Escrow Account (#0228803435)
- Final Transactions:
  - INTEREST CREDIT: \$0.01

- DEBIT MEMO: \$11,802.23
- Ending Balance: \$0.00
- Source: [\[B\]](#)

### 9.1.2 Post-Closure Modifications

- Entry Date: March 24, 2021 19:44:23
- Transaction Date: July 2, 2020
- Description: Closure
- Amount: \$11,802.23
- Source: [\[C\]](#)

## 9.2 Audit Findings and Communications

### 9.2.1 2020 Audit Communication

- Date: December 7, 2022
- Key Points:
  1. Correction of material misstatement related to escrow accounts.
  2. Decreased escrow revenue accounts and increased related escrow net asset accounts by \$13,089.
  3. Correction of posting of custodial activity.
- Source: [\[M\]](#)

## 9.3 Analysis and Implications

1. The closure of the Developer Escrow Account in July 2020 and subsequent modifications in March 2021 raise questions about the accuracy and timeliness of financial record-keeping [\[B, C\]](#).
2. The 2020 audit communication, delivered in December 2022, indicates ongoing issues with the classification and recording of escrow funds [\[M\]](#).

3. The delay between the 2020 financial year and the audit communication (delivered in late 2022) suggests potential long-term impacts of the identified misstatements [\[M\]](#).

## ▼ 10. Detailed Analysis of the \$86,170.53 Transaction and Subsequent Events

### 10.1 Overview and Initial Transactions

The financial activities surrounding the \$86,170.53 transaction present a complex timeline filled with multiple modifications, deletions, and suspicious anomalies. This section provides a comprehensive walkthrough of these transactions, the closing of the developer escrow account, and the numerous issues that have emerged in the aftermath.

#### December 18, 2019 - Initial Transactions:

1. 18:40:55 - Check #17119 Issued to Huratiak Homes, LLC  
(Entered/Modified: 12/19/2019)
  - Amount: \$86,170.53
  - Memo: "Security Release per AIA dated 12.17.19"
  - From Account: 100.00 · CASH-UNRESTRICTED 3107
  - To Account: 392.00 · INTERFUND OPER'G TRNSFRS FROM
  - Source: [\[M\]](#)

Explanation: This transaction was entered and modified on December 19, 2019, indicating that the check was issued on December 18 but recorded the following day. Funds were initially taken from the borough's general cash account and credited to the interfund operating transfers account as part of a security release related to Huratiak Homes.

2. 18:43:37 - Deposit Recorded (2 minutes 42 seconds later)  
(Entered/Modified: 12/19/2019)
  - Amount: \$86,170.53

- Memo: "Portion of Security Release per AIA dated 12.17.19 - ok'd b..."
- From Account: 392.00 · INTERFUND OPER'G TRNSFRS FROM
- To Account: 100.00 · CASH-UNRESTRICTED 3107
- Source: [\[M\]](#)

Explanation: This deposit reversed the initial transaction by moving the funds back into the general cash account from the interfund operating transfers account. The transaction was also recorded on December 19, 2019, but reflects a rapid reversal of funds within minutes, suggesting that no actual movement occurred, raising questions about the necessity and purpose of this step.

## 10.2 Subsequent Modifications and the Developer Escrow Account

### May 24, 2020 - Transaction #2546 in Developer Escrow Account

(Entered/Modified: 05/24/2019)

19:15:19 - Transaction #2546 Recorded:

- Amount: \$86,170.53
- Memo: "Amt of unsigned AIA - KCE reviewed open punch list items and assessed amount to release"
- From Account: 259.00 - BATHVIEW PHS II SECURITY
- To Account: 100.20 - ESCROW-CHECKING
- Source: [\[C\]](#)

Explanation: This transaction was recorded on May 24, 2019, but the entered/modified timestamp suggests it was officially entered into the records on the same date. This transfer within the developer escrow account moved funds from the Bathview PHS II security account to the escrow checking account. This action does not correspond with the December 18, 2019, entries in the general fund, leading to a discrepancy in the financial records.

## May 28, 2020 - Transaction #2547 in Developer Escrow Account

(Entered/Modified: 05/28/2019)

15:51:36 - Transaction #2547 Recorded:

- Amount: \$86,170.53
- Memo: Same as #2546
- From Account: 259.00 - BATHVIEW PHS II SECURITY
- To Account: 100.20 - ESCROW-CHECKING
- Source: [\[C\]](#)

Explanation: Another transfer within the developer escrow account occurred four days later, duplicating the movement of funds. The transaction was entered and modified on May 28, 2019, suggesting that this was a deliberate action rather than an error. However, the rationale for this duplication is unclear and may indicate an attempt to adjust the records retroactively.

## 10.3 Closing of the Developer Escrow Account and Subsequent Modifications

### July 2, 2020 - Closure of Developer Escrow Account #0228803435

(Entered/Modified: 07/02/2020)

19:44:23 - Final Transactions:

- Interest Credit: \$0.01
- Debit Memo: \$11,802.23
- Ending Balance: \$0.00
- Source: [\[B\]](#)

Explanation: The developer escrow account was officially closed on July 2, 2020, with a final debit of \$11,802.23 and an interest credit of \$0.01, leaving a zero balance. This transaction was entered and modified on the same date, marking the account as inactive. However, subsequent modifications suggest

that the closure did not align with the ongoing adjustments made after this date.

## 10.4 Post-Closure Modifications and Issues

### March 17, 2020 - Modifications in Developer Escrow Account

(Backdated to December 19, 2019, Entered/Modified: 03/17/2020)

15:44:24 - Multiple Modifications Recorded:

- From Account: 119.00 - Huratiak Security
- To Account: 259.00 - BATHVIEW PHS II SECURITY
- Source: [\[C\]](#)

Explanation: Modifications on March 17, 2020, indicate several changes to the flow of funds, including a backdated transfer from Huratiak Security to Bathview PHS II Security. These modifications were entered and modified on March 17, 2020, but backdated to December 19, 2019, suggesting an attempt to retroactively alter the records to match previous entries or correct discrepancies.

### March 24, 2021 - Further Modifications Nearly a Year After Account Closure

(Entered/Modified: 03/24/2021)

19:27:45 - Further Modifications to Transaction #2546 and #2547

- Actions: Reaffirmation of initial memos and account designations, changes to the account flow, and reversions to the original states.
- Source: [\[C\]](#)

Explanation: These modifications were entered and modified on March 24, 2021, long after the account was closed. This suggests ongoing tampering with the records to achieve a desired outcome. The repeated changes and reversions reflect confusion or an effort to obscure the true nature of the transactions.

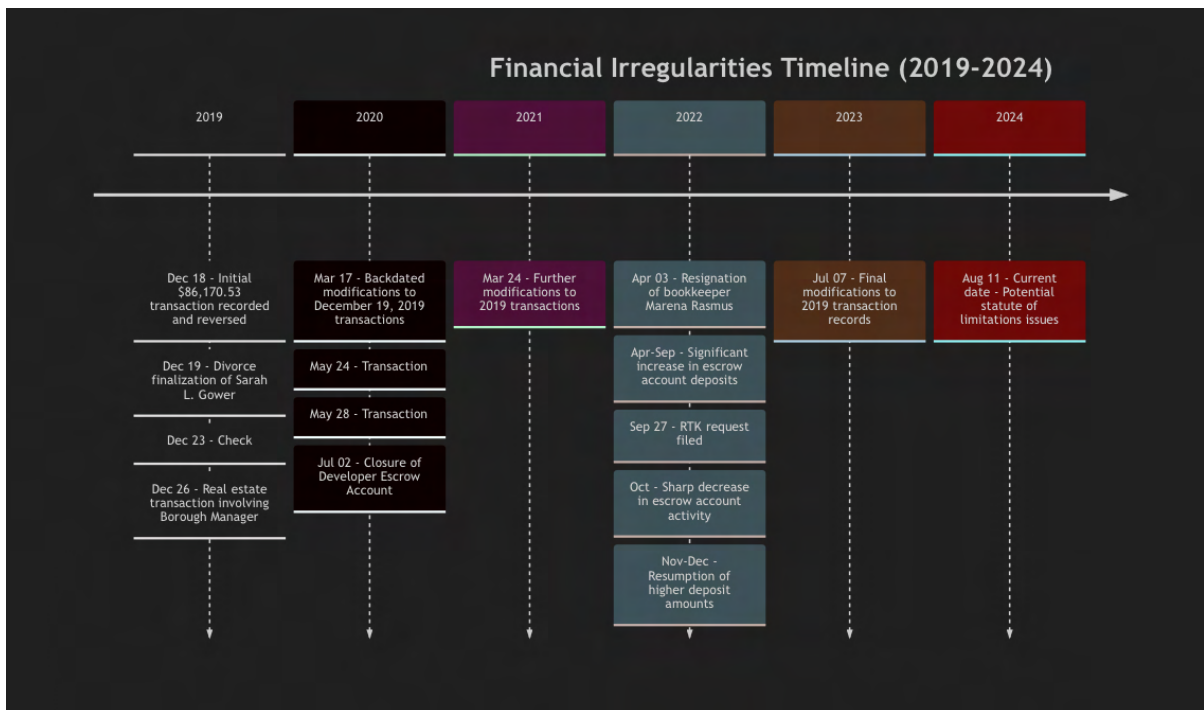
### July 7, 2023 - Final Modifications Recorded

(Entered/Modified: 07/07/2023)

13:15:43 - Final Modifications:

- Memo: "Bond Release #1 ok'd by KCE"
- Account Flow: From 100.20 - ESCROW-CHECKING to 119.00 - Huratiak Security
- Source: [\[C\]](#)

Explanation: The final state of the transaction was entered and modified on July 7, 2023, marking the last in a series of questionable entries. These modifications were recorded three and a half years after the escrow account was closed, indicating an attempt to retroactively adjust the financial records.



## 10.5 Issues and Anomalies Identified

1. Discrepancies in Transaction Dates and Accounts: The developer escrow account shows entries from May 2019, while the general fund reflects December 2019. These discrepancies in dates suggest potential errors or intentional alterations in the records [\[B, C, M\]](#).

2. Rapid Reversal of Funds: The December 18, 2019, entries in the general fund show a rapid reversal of \$86,170.53 within minutes, raising concerns about the legitimacy and purpose of these transactions [M].
3. Improper Accounting Practices: The inconsistent handling of the interfund operating transfers account, including backdating and repeated reversals, suggests violations of standard accounting principles [C, M].
4. Post-Closure Modifications: Modifications made after the developer escrow account was officially closed raise serious concerns about the integrity of the financial records [B, C].
5. Changing Narrative and Deleted Entries: The repeated modifications and deletions indicate a potential cover-up or attempt to correct earlier errors, further compromising the credibility of the records [C].
6. Violations of Cash Basis Accounting: The retroactive adjustments and post-closure modifications violate the fundamental principles of cash basis accounting, undermining the reliability of the financial statements [C].
7. Questionable Final State: The final modifications recorded in July 2023, years after the account closure, suggest deliberate attempts to alter the financial history, further warranting investigation [C].

## 10.6 Conclusion

The timeline of events surrounding the \$86,170.53 transaction reveals significant irregularities, including multiple modifications, backdating, and post-closure changes. These actions violate basic accounting principles and suggest potential fraud or misrepresentation. A thorough forensic audit is necessary to determine the true flow of funds and ensure accountability in the borough's financial management.

# ▼ 11. Analysis of 2022 Escrow Account Activity

## 11.1 Significant Increase in Activity

## April 2022 - December 2022: Detailed Deposit Activity

Detailed monthly deposits into the Borough Escrow Checking account (#04141):

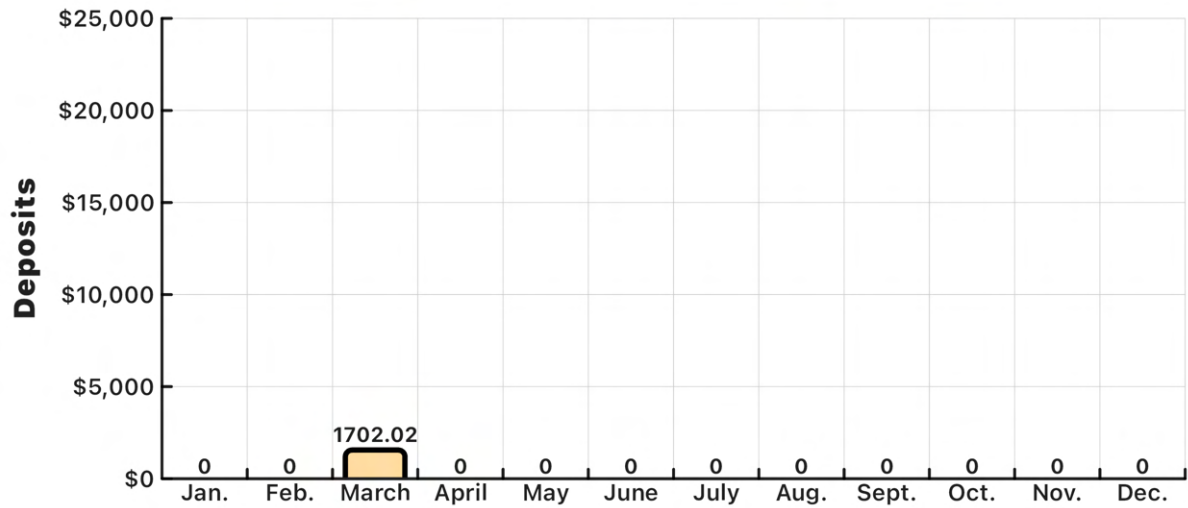
- April 2022: \$3,451.72
- May 2022: \$6,143.06
- June 2022: \$8,446.77
- July 2022: \$18,939.01
- August 2022: \$23,598.84
- September 2022: \$12,631.19
- October 2022: \$154.77
- November 2022: \$6,624.48
- December 2022: \$14,009.61

Total Deposits April - December 2022: \$93,999.45

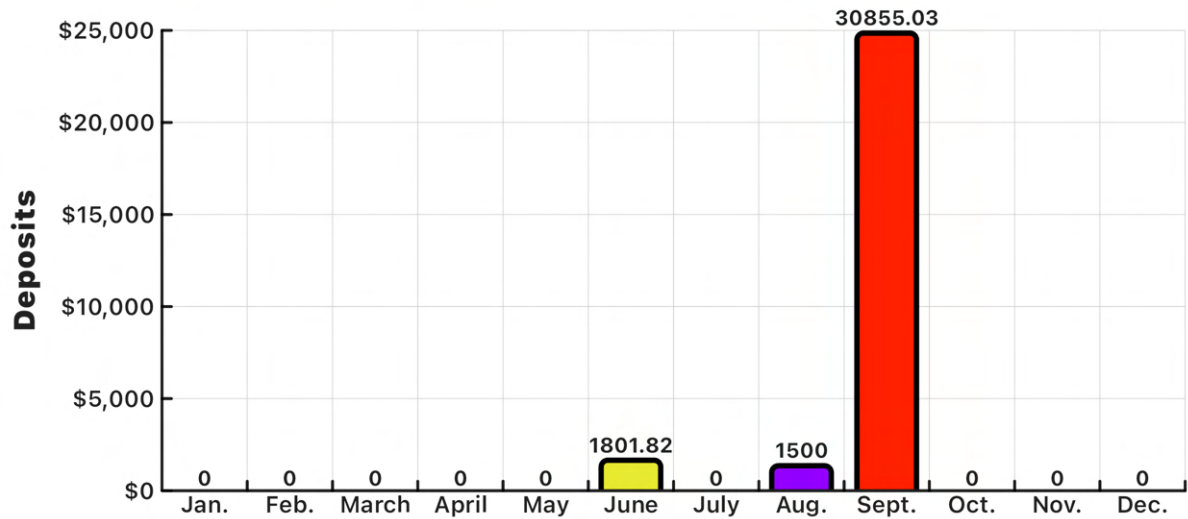
Source: [  
[D](#)]

Analysis: The deposit activity shows a significant increase from April through September 2022, with August having the highest deposit amount. This pattern of increased activity is unusual compared to the account's historical behavior and warrants further investigation.

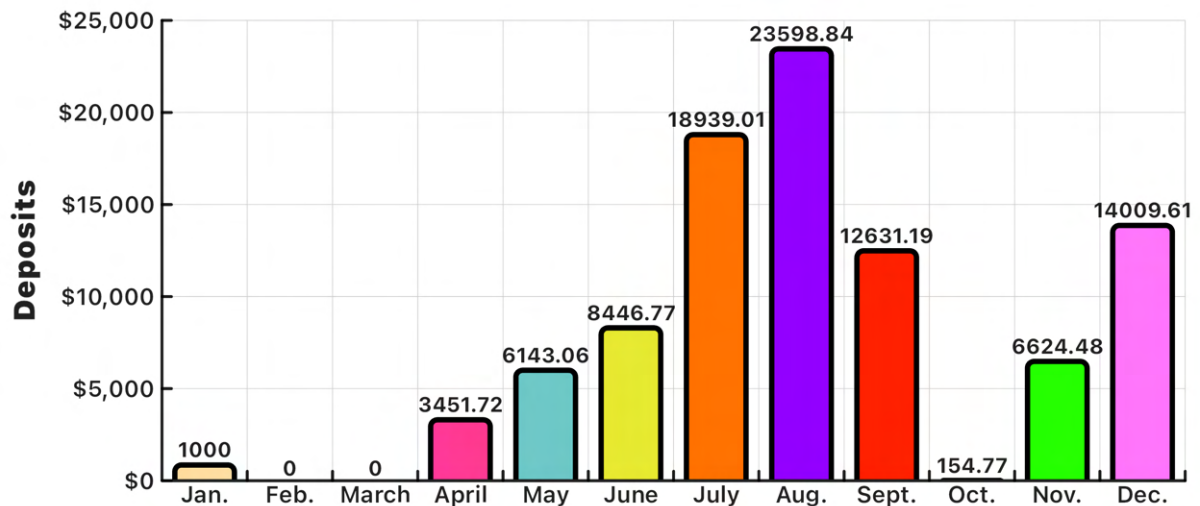
### 2020 Borough Escrow Checking Acct #4141



### 2021 Borough Escrow Checking Acct #4141



## 2022 Borough Escrow Checking Acct #4141



### 11.2 Impact of RTK Request and Subsequent Activity

RTK Request Filed: September 27, 2022

Immediate Effect: Sharp decline in deposit activity for October 2022

- October 2022 Activity: Total deposits: \$154.77 (98.8% decrease from September)

Source: [

[D](#)]

### 11.3 Observations and Implications

1. Pattern of Deposits: Dramatic increase in activity starting April 2022, coinciding with the resignation of the bookkeeper, Marena Rasmus, on April 3, 2022.
2. Potential Attempt to Rectify Discrepancies: Total deposits from April to December 2022 (\$93,999.45) closely match the combined total of the December 19, 2019, transfers (\$93,567.26).
3. Response to Scrutiny: Sharp decrease in October deposits following the RTK request suggests a reactive approach to financial management.

## 11.4 Conclusion

The 2022 escrow account activity reveals unusual financial behavior that raises significant concerns about the Borough's financial management practices. The timing and amounts of deposits, particularly in relation to the RTK request and previous discrepancies, imply potential manipulation of financial records or attempts to obscure earlier irregularities. This activity further underscores the need for a comprehensive forensic audit and improved financial oversight.

## ▼ 12. Statistical Analysis

### 12.1 Individual Event Probabilities

While it's challenging to assign precise probabilities to specific financial events without extensive historical data, we can assess the likelihood of certain occurrences based on general financial practices and the specific context of Bath Borough:

1. Two transfers totaling \$93,567.26 on 12/19/2019: The probability of this exact amount on a specific date is low, especially considering the irregular nature of the transactions [[A](#), [M](#)].
2. Real estate transaction value within \$25.26 of transfer amount: The proximity of these figures is noteworthy and statistically unlikely to occur by chance [[O](#)].
3. Timing of Borough Manager's house purchase: The close timing (one week after the transfers) warrants attention and is unlikely to be coincidental [[A](#), [O](#)].
4. Divorce finalization coinciding with transfers: While not directly related to borough finances, the timing adds to the pattern of events [[N](#)].
5. 2022 deposits matching 2019 amount within \$432.19: The closeness of these figures, separated by several years, is statistically improbable without some connecting factor [[D](#), [M](#)].

6. Timing of deposits relative to RTK request: The dramatic change in deposit patterns following the request is an important observation that is unlikely to be random [D].

## 12.2 Combined Probability Analysis

While it's not possible to assign precise probabilities to each event without more detailed historical data, we can make some general observations:

1. The occurrence of all these events in close temporal proximity is highly unlikely to happen by chance alone.
2. The matching of financial amounts across different years and accounts, while not impossible, is statistically improbable without some connecting factor.
3. The timing of personal events (divorce, property purchase) coinciding with significant financial transactions raises questions that merit further investigation.

## 12.3 Limitations of Statistical Analysis

It's crucial to note that statistical analysis alone cannot prove intent or wrongdoing. Other factors to consider include:

1. Normal variability in municipal financial transactions.
2. Potential legitimate explanations for timing coincidences.
3. The possibility of confirmation bias in identifying patterns.
4. Limited historical data for comparative analysis.

## 12.4 Conclusion on Statistical Analysis

While the combined occurrence of these events is statistically unlikely to be purely coincidental, this analysis should be viewed as one piece of a larger investigation. It suggests patterns that warrant thorough examination by financial experts and auditors, but should not be considered conclusive evidence of deliberate misconduct.

The unusual nature of these financial patterns, particularly the matching amounts across different time periods and the timing relative to personal events and the RTK request, indicates a need for a comprehensive forensic audit and detailed review of the Borough's financial practices.

This statistical perspective reinforces the concerns raised in previous sections and underscores the importance of a thorough investigation into Bath Borough's financial management practices.

## ▼ 13. Conclusion and Recommendations

### 13.1 Summary of Key Findings

The comprehensive analysis of Bath Borough's financial practices from 2019 to 2022 has revealed several significant areas of concern:

1. Irregular Transfers: A \$86,170.53 transaction on December 19, 2019, was recorded inconsistently across different financial documents [A, B, C].
2. Delayed Recording: Significant delays in recording transactions were observed, including the above transaction being recorded 15 months after the fact [C].
3. Unusual Escrow Account Activity: Significant increases in deposits into the Borough escrow checking account (#04141) were noted in 2022, with patterns changing after an RTK request [D].
4. Multiple Modifications to Transactions: The audit trail shows frequent changes to transaction details [C].
5. Discrepancies in Public Statements: The Borough Manager's explanations regarding fund handling and inter-fund transfers show inconsistencies with the financial records [L].
6. Potential Violations of Escrow Management Regulations: Observed practices may conflict with Pennsylvania regulations on escrow account management [P, Q].
7. Cash Basis Accounting Limitations: The borough's use of cash basis accounting may have contributed to the identified issues by limiting the

accuracy and completeness of financial reporting [[Section 7](#)].

## 13.2 Recommendations

Based on these findings, we recommend the following actions:

1. Conduct a Forensic Audit:

- Engage an independent, qualified forensic accounting firm to perform a comprehensive audit of the Borough's finances, focusing on the periods and transactions highlighted in this report.

2. Enhance Financial Controls:

- Implement stricter internal controls to prevent unauthorized modifications to financial records.
- Establish a system of checks and balances to ensure no single individual has unchecked control over financial transactions.

3. Improve Record Keeping:

- Transition to or incorporate elements of accrual basis accounting to provide a more accurate picture of the Borough's financial position.
- Implement modern accounting software that provides robust audit trails and prevents unauthorized modifications.

4. Increase Transparency:

- Develop policies for regular, transparent reporting of all financial activities, especially those involving escrow accounts and interfund transfers.
- Ensure all financial transactions are promptly and accurately recorded.

5. Provide Training:

- Offer comprehensive training to all staff involved in financial management on proper accounting practices, ethical considerations, and the importance of accurate record-keeping.

6. Review and Update Policies:

- Conduct a thorough review of existing financial management policies.

- Develop and implement new policies where gaps are identified, particularly regarding the management of escrow accounts and interfund transfers.
7. Establish Independent Oversight:
- Consider creating an independent financial oversight committee to regularly review the Borough's financial practices and reports.

### 13.3 Final Thoughts

The financial practices observed in the Borough of Bath between 2019 and 2022 raise significant concerns about the accuracy and integrity of its financial records. The irregular transfers, delayed recordings, and discrepancies in financial statements indicate potential issues in financial management that need to be addressed promptly and thoroughly.

It is crucial to approach these findings with caution and avoid premature conclusions. While the statistical analysis suggests that the observed patterns are unlikely to occur by chance, it does not in itself prove intentional misconduct. A comprehensive forensic audit and expert financial investigation are necessary to draw definitive conclusions and determine appropriate actions.

The primary goal moving forward should be to restore public trust and ensure the Borough's financial integrity. This will require a commitment to transparency, accountability, and the implementation of robust financial management practices. By addressing these issues proactively and implementing the recommended improvements, the Borough of Bath can work towards establishing a strong foundation for sound financial management and public trust.

## ▼ 14. Glossary of Terms

- **Accrual Basis Accounting:** An accounting method where revenues and expenses are recorded when they are earned or incurred, regardless of when cash is received or paid.

- **Audit Trail:** A chronological record of financial transactions that allows for the tracing of a transaction from beginning to end.
- **Cash Basis Accounting:** An accounting method where revenues and expenses are recorded only when cash is received or paid out.
- **Developer Escrow Account:** A trust account held by a municipality to ensure developers complete projects according to approved plans.
- **Forensic Audit:** A detailed examination of financial records to detect and investigate fraudulent activities.
- **General Fund:** The primary operating fund of a municipal entity used to account for all financial resources except those required to be accounted for in another fund.
- **Interfund Operating Transfers:** Movements of resources between different funds within the same government entity.
- **Right to Know (RTK) Request:** A formal request for access to public records under the Right-to-Know Law.
- **Security Release:** The process of releasing funds held in escrow upon the completion of a developer's project as agreed.

## ▼ 15. References

[A] 2019 General Fund Bank Statements

[2019-GFBankStatements.pdf](#)

[B] Developer Escrow Account #03435 - Bank Statements

[Developer Escrow Account #03435 - Bank Statments.pdf](#)

[C] Developer Escrow #03435 Audit Trail

[Account xxx03435 Audit Trail.pdf](#)

[D] Bath Borough Escrow #04141 Bank Statements 2019-2022

[Borough Escrow Checking.pdf](#)

[E] Interfund Transfers (from) - 2019 Final Budget

[Interfund transfers \(from\) - Year 2019 DCED-CLGS Municipal Annual Audit & Financial Report.pdf](#)

[F] Interfund Transfers (from) - Year 2019 DCED-CLGS Municipal Annual Audit & Financial Report

[Interfund transfers \(from\) - Year 2019 DCED-CLGS Municipal Annual Audit & Financial Report.pdf](#)

[G] 2019 Inter-fund Transfer (from) Transaction Log

[2019 Interfund Transfer \(from\) Transaction Log.pdf](#)

[H] SAI\_2019 acct #392.00 check stubs

[SA-I\\_2019 acct #392.00 check stubs 2\\_compressed\\_compressed.pdf](#)

[I] Audit Trail - Inter-fund Transfers (from) (392.00)

[Audit Trail - Interfund Transfers \(from\) \(392.00\).pdf](#)

[J] Inter-fund Transfer & Escrow Reimbursement Audit Trails

[Inter-fund Transfer & Escrow Reimbursement Audit Trails.pdf](#)

[K] December 2019 Deposit Summary and Check Image

[December 2019 Deposit Summary and Check Image.pdf](#)

[L] Response Letter - Mr. Long 05.06.2024 Inquiries w/ Enclosures

[Pages from Response Ltr. Mr. Long 05.06.pdf](#)

[M] Year 2020 Communication with Governance - BOROUGH OF BATH

[Year 2020 Communication with Governance - BOROUGH OF BATH.pdf](#)

[N] Northampton County Prothonotary Case Details - Gower vs. Gower Divorce Finalized

[property settlement agreement notice.pdf](#)

[Divorce Finalized.pdf](#)

[O] Flynn Deed and Transfer Tax Records

[Flynn Deed 1.pdf](#)

[P] 49 Pa. Code § 35.325

[49 Pa. Code § 35.325.pdf](#)

[Q] Section 35.326 - Prohibition against commingling or misappropriation

[Section 35.326 - Prohibition against commingling or misappropriation 2.pdf](#)

# Exhibit

L



*121 South Walnut Street, Bath, PA 18014  
Phone: 610-837-6525 Fax: 610-837-8989*

Wednesday, December 28, 2022

**VIA EMAIL ONLY**

Mr. Michael Long  
220 Creek Rd  
Bath, PA 18014

**RE: Right-to-Know Request (AORO Tracking #21.2022)**

Dear Mr. Long,

The undersigned is an Open Records Officer for the Borough of Bath (the "Borough"). On November 16, 2022, the Borough received your Right-to-Know Request dated November 16, 2022, (the "Request"). Your Request seeks access to the following record(s):

"I would like to request any post and it's comments made between 11-14-2022 till 11-15-2022 on the official Borough of Bath Facebook Page. Deleted or otherwise.

I would also like a copy of the Borough of Bath activity log for 11-14-2022-11-15-2022.

I would like a copy of the Borough's Social Medial Policy which was discussed as being written up in the minutes of December 2018 Borough Council Meeting.

Lastly, I would request any messenger conversation by the Borough of Bath or the Mayors messenger account specifically with an Admin of a Facebook group with the words "Bath Happenings" found in the title between the dates of 11/1/2022-11/14/2022.

I prefer this information in digital certified copy sent to my email. Screen shots of the activity log as well as the messenger conversations are acceptable."

Your Request is granted, in part, and denied, in part, relative to "any post and it's comments made between 11-14-2022 till 11-15-2022 on the official Borough of Bath Facebook Page. Deleted or otherwise." Except for the comments to the enclosed screenshot of the post from 11/15/2022 (the "11/15/2022 Post") that was deleted but re-posted as discussed below, your Request is granted to the posts and their comments (if any) made between 11-14-2022 till 11-15-2022. Please log onto the Borough's Facebook page [www.facebook.com/BoroughofBath](http://www.facebook.com/BoroughofBath) to review the posts and their comments (if any) made between 11-14-2022 till 11-15-2022 as the Borough is not required to recreate those posts. Your Request is denied, based on Section 705 of

Mr. Long  
Page 2 of 3  
December 28, 2022

the Act, to the comments that were made to the 11/15/2022 Post because those comments do not exist. 65 P.S. § 67.705. The Borough was made aware that the 11/15/2022 Post was deleted by an office staff person (other than the undersigned) that had Administrator rights at the relevant time. While I was able to recover the 11/15/2022 Post and I was able to re-post the 11/15/2022 Post to the Borough's Facebook Page, I was not able to recover any comments associated with the 11/15/2022 Post as my search revealed that the deleted comments were not recoverable from Facebook.

Your request is granted as it pertains to “[. . .] a copy of the Borough of Bath activity log for 11-14-2022 - 11-15-2022”. Please see the enclosed comment activity log screenshots.

Your Request is denied, based on Section 705 of the Act, relative to “[. . .] a copy of the Boroughs [sic] Social Media Policy which was discussed as being written up in the minutes of December 2018 Borough Council Meeting” because the alleged record that you seek does not exist. 65 P.S. § 67.705. While the minutes of the December 2018 Borough Council meeting contain a comment from then Council President that a draft Borough Social Media Policy was being worked on, my search revealed that no such draft exists from that time period. Please also note that if such draft policy existed, such draft policy is exempt from access per Section 708(b)(9) of the Act. 67 P.S. § 67.708(b)(9). That said, although not requested via your Request, enclosed is a copy of the Borough's Social Media Policy adopted by Borough Council on December 14, 2022. Please also note that the draft of the foregoing adopted policy is exempt from access per Section 708(b)(9) of the Act (67 P.S. § 67.705) and attorney-client privilege (67 P.S. § 67.102 (definition of “public record”) and said draft was not based on the alleged 2018 draft because the alleged 2018 draft does not exist as stated above.

Your Request is denied, based on Section 705 of the Act, as it pertains to “[. . .] any messenger conversation by the Borough of Bath or the Mayors messenger account specifically with an Admin of a Facebook group with the words ‘Bath Happenings’ found in the titled between the dates of 11/1/2022 - 11/14/2022” because the alleged record(s) you seek does/do not exist. 65 P.S. § 67.705. Also, please note that the Mayor of Bath does not operate a ‘Mayor’s’ Facebook account.

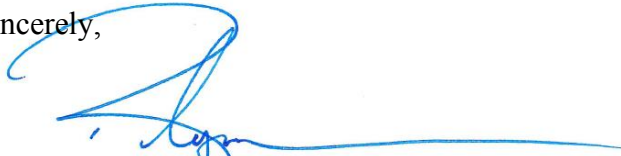
Subject to the penalties of 18 Pa.C.S. Section 4904, I certify that the facts set forth above on behalf of the Borough are true and correct to the best of my knowledge, information and belief.

You have a right to appeal the above denials in writing to: Office of Open Records, 333 Market St., 16<sup>th</sup> Floor, Harrisburg, PA 17101-2234. Appeals can also be filed online at the Office of Open Records website, <https://www.openrecords.pa.gov>.

Mr. Long  
Page 3 of 3  
December 28, 2022

If you choose to file an appeal, you must do so within 15 business days of the mailing date of this letter. See 65 P.S. § 67.1101. The mailing date of this letter is December 28, 2022. Please note that a copy of your original Right-to-Know request, the Borough's extension notice, and this letter should be included when filing an appeal. The Act also requires that you state the reasons why the alleged record is a public record under the Act, and you must address each of the reasons under the Right-to-Know Law is available at the Office of Open Records website, <https://www.openrecords.pa.gov>.

Sincerely,

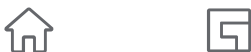


Bradford T. Flynn, Borough Manager  
Borough of Bath

Enclosures

cc: James Kratz, Esq. (via email only)

Northampton County Prothonotary E-Filed - 10 Sep 2024 11:14:15 AM  
 Case Number: C-48-CV-2024-01039



### Comments

#### November 19, 2022



**Borough of Bath** commented on their own post.

Good morning, all, Manager Flynn here! I'd like to discuss what Michael Long wants you to believe about his right-to-know claim and the Borough's \$2 million dollar caper. But first, Facebook user 'Ringmaster'...

Public

9:28 AM

#### November 18, 2022



**Borough of Bath** replied to Michael Long's comment.

Michael Long Manager Flynn here...Your RTK Request #11.2022 was not denied across the board. You came to Borough Hall and picked up a CD with the following documents: Request Item #1 - End of Year Actual...

Public

10:03 PM



**Borough of Bath** replied to Sheryl Reese's comment.

Sheryl Reese Hi Sheryl, Manager Flynn...The Nazareth District Court has a high case load. I believe Bath and Stockertown Borough have been selected for transfer to the Wind Gap District Magistrate.

Public

9:49 PM

#### November 17, 2022



**Borough of Bath** commented on their own post.

<https://youtu.be/-EffOfd3pCM>

Public

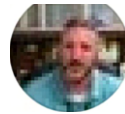
10:03 PM

## Activity Log

Filter (1)

- Archive
- Trash
- Review Posts You're Tagged In
- Review Tags on Your Posts

Northampton County Prothonotary E-Filed - 10 Sep 2024 11:14:15 AM  
Case Number: C-48-CV-2024-01039



job is public outreach and education. Hope you enjoy!

Public

9:49 PM

### November 16, 2022



**Borough of Bath replied to Michael Long's comment.**

Manager Flynn here...Michael, first you need to mind the profanities. The Borough's Facebook page scrubbed your posts because of it. I retrieved this post and unhid so everyone can see your thoughts. I'm asking you t...

Public

10:26 PM



**Borough of Bath replied to Michael Long's comment.**

Manager Flynn here...to answer the only question you actually asked of me (since the rest of your post is contextual distortions of several years' worth of municipal budgets): The Borough did not send an office...

Public

4:08 PM



**Borough of Bath replied to Kristen Ann's comment.**

Kristen Ann Please call the office and we will give you the information to attend by Zoom.

Public

11:58 AM

### November 15, 2022



**Borough of Bath commented on their own post.**

Manager Flynn to all: I want to thank everyone for this forum and discussion. This is how it's supposed to work. We're not all supposed to agree on everything and your opinions are valued. I have discovered...

Public

4:39 PM



**Borough of Bath replied to Sheryl Reese's comment.**

Sheryl... This is Fi. I deleted it because I felt it was getting too personal. I



**Borough of Bath replied to Sheryl Reese's comment.**

Sheryl Reese Manager Flynn, Ms. Reese...no one is discouraging anyone from questioning anything. On the contrary. You should question the actions of officials. But when you assert or begin to make statements to...

Public

12:47 PM



**Borough of Bath replied to Daniel Bond's comment.**

Daniel Bond Manager Flynn here...there is more than one person in the office that operates/manages the Borough Facebook. I update the Borough website and will often make posts on the Facebook page. I...

Public

11:57 AM



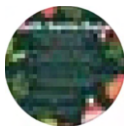
**Borough of Bath replied to Lauren Marie's comment.**

Lauren Marie Bath Fire Dept.

Public

7:38 AM

**November 14, 2022**



**Borough of Bath replied to Jennie Vierbuchen Riccardi's comment.**

Jennie - that is East Allen Township.

Public

4:57 PM

**November 9, 2022**



**Borough of Bath replied to Tony Sena's comment.**

2:04 PM

Northampton County Prothonotary E-Filed - 10 Sep 2024 11:14:15 AM  
Case Number: C-48-CV-2024-01039



The official name is the BATH BOROUGH AUTHORITY. Again, no connection to the administration of the Borough of Bath. They regulate all water costs - not the Borough of Bath. Call them - I'm sure they'll answer...

Public

8:07 PM



**Borough of Bath replied to Wendy Kemmerer's comment.**

Wendy Kemmerer ...Bath Water Authority is a completely separate entity - nothing to do with the Borough of Bath.

Public

5:20 PM

**October 30, 2022**



**Borough of Bath replied to Bette Cleveland Ostrander's comment.**

Bette Cleveland Ostrander... State Route 248. Yes, Mondays for North Chestnut St.

Public

9:33 PM

**October 29, 2022**



**Borough of Bath replied to Bette Cleveland Ostrander's comment.**

Yes

Public

4:01 PM

**October 25, 2022**



**Borough of Bath replied to Amie 'Amadore' Simmons's comment.**

Amie 'Amadore' Simmons No fee

Public

10:14 AM

Northampton County Prothonotary E-Filed - 10 Sep 2024 11:14:15 AM  
Case Number: C-48-CV-2024-01039



**Borough of Bath** replied to Terry A Gavornik-Hoffman's comment.

Terry A Gavornik-Hoffman... At your residence

Public

1:19 PM

**October 14, 2022**



**Borough of Bath** replied to Aj Mackarevitz's comment.

Aj Mackarevitz

Public

4:16 PM

**October 5, 2022**



**Borough of Bath** replied to their own comment.

Contact the phone number on the flyer, please! ☺

Public

4:45 PM



**Borough of Bath** commented on HH Bath View Apartments LLC's post.

Thank you for sharing this post! We are proud to have you in our community!

Public

10:20 AM

**October 3, 2022**



**Borough of Bath** replied to Lauren Bullsnake's comment.

Borough Council meets every first Monday of the month, excluding holidays. All meetings are advertised regularly.

Public

8:14 PM



Northampton County Prothonotary E-Filed - 10 Sep 2024 11:14:15 AM  
 Case Number: C-48-CV-2024-01039

# BOROUGH POLICY



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|                                    |                                  |
|------------------------------------|----------------------------------|
| <u>Reference:</u>                  | <u>Policy Number: AD-2022-01</u> |
| Borough Council of Bath 12/14/2022 | <u>Adopted By:</u>               |
|                                    | Borough Council                  |

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|  |                                |
|--|--------------------------------|
| <u>Prepared By:</u> Borough Manager      | <u>Date:</u> December 14, 2022 |
| <u>Title:</u> <b>Social Media Policy</b> |                                |

---

## Policy

**I. Policy Purpose:** According to the National League of Cities, "Social media is a new world of opportunity for local governments to communicate with citizens and receive feedback. Its risks are similar in nature to those of other types of communication, but with a different twist because material circulates so widely and there are many potential contributors." The purpose of this social media policy is to establish a "best management practice" for the use of existing and changing social media for communication. This policy is binding on all the employees, volunteers, and public officials of the Borough of Bath. Your cooperation is required.

**II. Definition of Social Media:** "social media" includes websites and applications that include forms of narrowcast and broadcast electronic communication (such as social networking and blogging) through which users create online communities and/or profiles to share content (i.e. information, ideas, personal messages, photographs and videos). Examples of social media websites and applications include, but are not limited to, Facebook, Twitter, Instagram, Reddit, Snapchat, LinkedIn, YouTube, and Periscope.

**Definition of Borough of Bath Social Media Site:** A social media account or profile opened by the Borough Manager pursuant to express approval provided by Borough Council to the Borough Manager for the Borough Manager to do so.

# BOROUGH POLICY



## III. Procedure:

### A. Who is covered by this policy? This policy covers the following individuals:

1. **Employees:** Individuals who are full time, part time, seasonal, or temporary employees of the Borough of Bath are covered by this policy. Employees must follow this policy in respect to their professional use of social media in the course of their employment, when representing the organization, and to a lesser extent, in their personal life, in so much as the bright line distinction in Section III.B.1. is required between personal and professional use of social media if and when an employee comments in their personal use of social media on Borough business.
2. **Volunteers:** A municipal government may utilize a volunteer or volunteers who intermittently or regularly assist the Borough with activities for no compensation. Volunteers are not employees of the Borough and volunteers are prohibited from representing the Borough of Bath in an official capacity on social media.
3. **Public Officials:** Those elected and appointed officials of the Borough of Bath, as defined by State Law, may play a role in the organization and dissemination of information for the Borough. Therefore, this policy establishes a **“best management practice for official social media use by public officials”** as well as guidelines for appropriate personal use of social media by public officials.

Examples of public officials include elected officials such as Council members and the Mayor and appointed officials such as the Borough Manager, Borough Secretary, Borough Treasurer, Police Chief (if any), Planning Commission members and Zoning Hearing Board members.

### B. Bright Line Distinction

1. The bright line distinction is to **make sure all posts are clearly expressed as your own statements or opinions and not an official statement or position of the Borough.** A disclaimer such as “views and posts are my own and do not represent the position or opinion of my employer or the Borough of Bath,” may seem unnecessary, but it is specifically insisted upon in a person’s personal use of social media. Further, those voluntarily appearing in images

# BOROUGH POLICY



on social media should not be wearing uniforms or insignia of the Borough, without the express written permission of the Borough Manager. Obviously, those images obtained in public view (i.e. working in the street) while wearing a Borough uniform or insignia (including a Borough Seal, which is protected by local law), is an exception.

## Example of Social Media Disclaimer:

Views and posts are my own and do not represent the position or opinion of my employer or the Borough of Bath.

## C. First Amendment Right of Free Private Speech

1. Nothing in this policy is intended to limit the First Amendment right of free private speech of an employee, volunteer, or public official of the Borough of Bath.
2. Nothing in this policy is intended to limit any employee's protected union activity.
3. Nothing in this policy is intended to limit an employee's right to discuss the terms or conditions of their employment in accordance with applicable law, report illegal activities occurring at work (i.e. whistleblower protection) in accordance with applicable law, or who speak out as a private citizen regarding a matter of public concern in accordance with applicable law.

## D. Internet Access to Social Media on Borough Owned Devices

1. The Borough Manager shall serve as the Borough's social media coordinator and shall be responsible for overseeing the Borough's official social media activity and monitoring compliance with all Borough policies including this policy. Any content to be published or edited on a Borough of Bath Social Media Site must be pre-approved by the Borough Manager of Borough Council President. If the Borough hires a Public Information Officer, that employee may be delegated, in writing, some of the Borough Manager's responsibilities. The Borough Manager shall propose to Borough Council which social media platforms, the Borough will use to establish any Borough of Bath Social Media Site. The Borough Manager shall designate, in writing,

# BOROUGH POLICY



which employees, if any, are permitted to publish or edit content on a Borough of Bath Social Media Site. The Borough Manager is herein authorized to determine which social media websites and applications provide a benefit to the organization and are therefore accessible on Borough devices and which social media websites and applications should be blocked. The Borough maintains software, which can be set to block access to specific web pages and web applications. This is an administrative decision of the Borough Manager and is administered by the Information Technology (IT) Office.

2. If an individual covered by this policy finds that they have access to a social media website or application on a Borough owned device, they should use great care accessing that website or application. They should determine whether access is permitted by the Borough of Bath and whether their use conforms to this policy.
3. Use of a "boroughofbath.org" email address for social media purposes, as a user, subscriber, or creator of content, requires prior written authorization by the Borough Manager or Council President for this activity.
4. Access to social media websites and applications on personal equipment is understood to exist, but access during work hours for personal purposes should follow this policy and existing computer access policies elsewhere promulgated by the Borough of Bath.
5. Sharing of unauthorized photographs or disclosure of Borough data or information that would reveal personal identification information of certain Borough employees or Borough citizens/customers or confidential information that is necessary to maintain the safety and security of the Borough's buildings, property, systems, and operations is prohibited. Examples of such information include, but are not limited to:
  - a. All or part of a person's Social Security number, driver's license number, personal financial information, bank account numbers, utility account numbers, home, cellular or personal telephone numbers, personal e-mail addresses, employee numbers or other confidential personal identification numbers;
  - b. The home address of a law enforcement officer;

# BOROUGH POLICY



- c. Network or computer usernames or passwords or other records regarding computer hardware, software and networks, including administrative or technical records, which, if disclosed, would be reasonably likely to jeopardize computer security;
- d. Security codes or combinations;
- e. A record or part of a record related to an ongoing investigation;
- f. A record or part of a record maintained by the Borough in connection with law enforcement or other public safety activity that, if disclosed, would be reasonably likely to jeopardize or threaten public safety or preparedness or public protection activity.

## **E. Responsible Decision Making when Utilizing Social Media**

1. To assist you in making responsible decisions about your use of social media, we have established these guidelines for the professional use of social media and prohibitions for any on or off duty use of social media, which might act to discredit the professional reputation of the Borough of Bath, any of its employees or public officials; infringe on the Borough's operations; or infringe on the Borough's ability to provide effective and efficient services. This policy does not overrule common sense relating to the desired character of on or off duty behavior of Borough personnel which is established in other policies relating to employee on and off duty conduct. It is designed to supplement other personnel conduct policies as it specifically relates to social media use. This policy does not apply to an employee's personal use of social media, during personal time, for purely personal reasons where the employee does not identify himself/herself as a Borough employee and/or the employee does not comment on Borough business in their personal use of social media.
2. All Borough policies and applicable state and federal laws, including, but not limited to, policies or laws prohibiting harassment, discrimination, and retaliation apply with equal force to conduct occurring in person and online. Any violation of these policies or laws will be addressed in the same manner whether the offending conduct occurs in person or online. Harassment, bullying, discrimination, or retaliation that would not be permissible in the workplace is equally impermissible online, even if it is done after hours, from home, or on personal computers or other personal devices. Violation of all

# BOROUGH POLICY



Borough policies or laws while on social media, even personal social media accounts, may result in disciplinary action by the Borough.

3. Employees who are not authorized to post official Borough content or are authorized employees participating in social media usage while off-duty or in an unofficial capacity shall clearly indicate that the viewpoints they express are their own and do not represent the Borough's position or opinion. Take these extra steps to make sure your posts are crystal clear.
4. Public officials should take care to be extremely limited to their activities on social media. To disseminate information about Borough business, the public official needs to request that the information be posted on a **Borough of Bath Social Media Site** and said information shall not be disseminated through a public official's private account without the express written permission of the Borough Manager or Borough Council. Only the Borough Manager or Borough Council can waive this requirement. When participating in social media activity as a private citizen, the public official needs to use the public official's private citizen social media website, application or account.
5. Additional Guidance: The 5 'Rs' of Social Media:
  - a. **Reason:** Simply put, use reasonable etiquette, the same as you would offline.
  - b. **Represent Yourself:** Anonymous profiles lend themselves to more negative content.
  - c. **Responsibility:** Make sure that what you're saying is factually correct.
  - d. **Respect:** What you say online is a permanent record, so don't say anything online you wouldn't feel comfortable saying to the whole community—with a camera rolling.
  - e. **Restraint:** Before you hit that "post" button, pause and reread. If you wouldn't want that particular thought or contribution forever associated with your name, don't post it.

# BOROUGH POLICY



Court rulings have determined that the Constitution gives you the right to post, but as numerous people have learned, there are consequences. What you give to the public belongs to the public. What you keep to yourself belongs to you.

## **F. Political Activities and Campaigns on Social Media**

### 1. Official political campaigns on social media:

If you are a public official who is a candidate for publicly elected office, please follow the following rules:

So, there is no misunderstanding, if a candidate or someone representing a candidate for publicly elected office establishes an official political social media presence for campaigning, it is required that the account or name on the social media profile be *the group* representing the candidate or the candidate's name without using his or her title of his or her current position as a public official but stating the publicly elected position that the candidate is campaigning to be elected to said position. For example, if Council Member Mickey Mouse is running for State Senate, the profile might be called Citizens to Elect Mickey Mouse, or the Committee to Elect Mickey Mouse, or Mickey Mouse for State Senate, but not just Mickey Mouse, nor Council Member Mickey Mouse.

## **G. Links to External Social Media on Borough website(s)/application(s)**

1. In computing, a hyperlink, or simply a link, is a reference to data that the reader can directly follow either by clicking, tapping, or hovering. A hyperlink points to a whole document or to a specific element within a document. A link to social media is inferred to be a digital connection to a profile, site, or application associated with social media.
2. Borough links are strictly prohibited unless expressly approved in writing by the Borough Manager or Borough Council. Links are not an expression of endorsement nor does the connection to an approved external website or social media application carry with it any implied or specific responsibility that the information or content on the exterior side of the link is correct, accurate, complies with Borough policies, or is up to date. A link when provided is a convenience for the Borough user to access some external data.

# BOROUGH POLICY



3. Any proposal to establish an external link from a Borough website should be presented to the Borough's social media coordinator in advance of being created.

## H. Official Borough of Bath Social Media Accounts/Profiles

1. Any social media website, application and/or account not expressly approved by Borough Council is not a Borough of Bath Social Media Site. The current Borough of Bath Social Media Sites are as follows:
  - a. Facebook/Facebook Messenger
  - b. Instagram
  - c. LinkedIn
  - d. Nextdoor
  - e. Pinterest
  - f. Reddit
  - g. Snapchat
  - h. TikTok
  - i. Twitter
  - j. WeChat
  - k. WhatsApp
  - l. YouTube
2. Failure to seek Borough Council approval for an official Borough of Bath Social Media Site is a violation of this policy.
3. The Borough of Bath websites ([www.bathborough.org](http://www.bathborough.org), [Borough of Bath YouTube Channel](#), etc.) will remain the Borough's primary and predominant internet presences.
  - a. The best, most appropriate Borough of Bath uses of social media tools fall generally into two categories: first, as channels for disseminating time-sensitive information as quickly as possible (example: emergency information); or second, as channels for dissemination of information that is not time-sensitive to increase the Borough's ability to broadcast its messages to the widest possible audience.
4. Content posted to a Borough of Bath Social Media Site may also be available on the Borough's websites if approved by the Borough Manager.

# BOROUGH POLICY



5. Content posted to a Borough of Bath Social Media Site may contain links directing users back to the Borough's official websites for in-depth information, forms, documents or online services necessary to conduct business with the Borough of Bath.
6. All Borough of Bath Social Media Sites shall comply with all applicable Borough of Bath policies.
7. Content (in whole or in part) contained on a Borough of Bath Social Media Site may be subject to Commonwealth of Pennsylvania public records laws.
8. Said content shall not be deleted or destroyed by any Borough employee or public official.
9. Pennsylvania state law and relevant Borough of Bath records retention schedules may apply to content (in whole or in part) on a Borough of Bath Social Media Site. Unless otherwise addressed in a specific social media standards document, the Borough Secretary shall preserve records required to be maintained for a period of no less than thirty (30) calendar days on a Borough server in a format that preserves the integrity of the original record and is easily accessible.
10. Users and visitors to social media sites shall be notified that the intended purpose of the site is to serve as a mechanism for communication between the Borough of Bath and members of the public. In general, the Borough shall attempt to exclude the ability to post public comments on social media postings or, if possible, decline to participate in social media conversations. Users and subscribers should be referred to a public official to discuss items.
11. To the extent public comments are enabled, all members of the public will be allowed to comment, and public comments shall not thereafter be blocked, filtered, deleted, or otherwise censored, except as provided below or as allowed by law. Any comments posted by a member of the public on content (in whole or in part) on a Borough of Bath Social Media Site are the opinion of the poster only and the presence of such comments on the Borough's social media does not imply that the Borough endorses or agrees with the comments. Any content (in whole or in part) on a Borough of Bath Social Media Site containing any of the following forms of content shall not be allowed:

## BOROUGH POLICY



- a. Comments not topically related to the particular social medium article being commented upon;
  - b. Profane or obscene language or content;
  - c. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, gender, marital status, status with regard to national origin, physical or mental disability or sexual orientation;
  - d. Sexual content or links to sexual content;
  - e. Solicitations of commerce;
  - f. Solicitations for donations;
  - g. Conduct constituting or encouraging illegal activity;
  - h. Information that may tend to compromise the safety or security of the public or public systems;
  - i. Content that violates a legal ownership interest of any other party; or
  - j. Content that violates trademark or copyright laws.
12. Any content removed based on these guidelines must be retained by the Borough's social media coordinator, including the time, date and identity of the poster when available pursuant to record retention rules in this policy.
13. The Borough reserves the right to restrict or remove any content that is deemed in violation of this social media policy or any applicable law.
14. The Borough is prohibited from banning or blocking any user or subscriber to any Borough of Bath Social Media Site unless their participation violates this policy or is creating an illegal or unmanageable situation. For example, a subscriber who repeatedly posts sexual content or links to sexual content may be blocked. In such cases, a block must be approved by either the Borough Manager or Borough Council.
15. Comments, media, or other information posted to or displayed on a Borough of Bath Social Media Site are subject to monitoring and review at any time,

# BOROUGH POLICY



and users have no expectation of privacy with respect to any such comments, media, or other information. However, given our limited staff resources, monitoring may not occur 24/7, and as such, the Borough of Bath is not liable for inappropriate or offensive comments that may be posted.

## IV. Violations of this Policy

1. **Employees:** Violations of this policy may result in disciplinary action(s) up to and including termination. This policy will not be construed or applied in a manner that improperly interferes with an employees' rights under the Constitution of the United States of America, Constitution of the Commonwealth of Pennsylvania, Pennsylvania Public Employee Relations Act, Pennsylvania Labor Relations Act, or any other applicable Pennsylvania or federal labor law. Any activities that are expressly protected under these labor laws shall be permitted in accordance with the applicable labor law. Nothing in this policy shall be construed as superseding or being in conflict with any existing or future Collective Bargaining Agreement maintained by the Borough of Bath.
2. **Volunteers:** Violations of this policy may result in removal of opportunities to volunteer with the Borough of Bath. In extreme cases, a volunteer who wantonly violated this policy may be banned from entering into Borough owned facilities or participating in Borough activities. Any volunteer who violates this policy shall be afforded the right of an administrative hearing before discipline is decided, but in so much as this is an administrative decision the ultimate administrative decision is made by the Borough Manager or his designee.
3. **Public Officials:**
  - a. **Appointed Officials:** Violations of this policy may result in appropriate disciplinary actions up to and including termination.
  - b. **Elected Officials:** Violations of this policy may result in:
    - i. A public censure of the elected official as decided by a majority of Borough Council; or
    - ii. A civil action to recover the costs of investigating and documenting any violation of this policy.

# BOROUGH POLICY



## J. Administration

1. This policy shall be administered by the Borough Manager or his designee. With respect to activities of the Borough Manager, this policy shall be administered by the President of Borough Council.

## K. Acknowledgment

1. All current and future Borough of Bath Employees, Volunteers, or Public Officials, must acknowledge that they have received and read a copy of this policy. It will also be included in all future Personnel Handbooks published by the Borough's Personnel Office.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

**APPROVED:**

  
\_\_\_\_\_  
Bradford T. Flynn  
Borough Manager

  
\_\_\_\_\_  
Michele S. Ehr Gott  
Bath Council President

# Exhibit

M

## DECLARATION OF MICHAEL LONG

I, Michael Long, being duly sworn, do hereby declare as follows:

1. I am the Respondent in this matter and a resident of Bath Borough.
2. I am engaged in a legal dispute with the Borough of Bath concerning my right to access public records under the Pennsylvania Right-to-Know Law (RTKL).
3. This dispute has escalated far beyond a simple records request. The Borough, through its officials and agents, has engaged in a deliberate and ongoing campaign to discredit me, intimidate me, and silence my efforts to hold them accountable.
4. I believe the Borough's campaign of harassment and intimidation is a direct response to my investigations into potential financial misconduct and conflicts of interest by Borough officials, which I uncovered through lawful RTKL requests.
5. The following reports, which I produced based on documents obtained through the RTKL process, provide detailed evidence of these potential wrongdoings:
  - a. **Exhibit G: "Dearest Bradford" Report:** This report exposes potential nepotism and abuse of power by Mayor Fiorella Reginelli-Mirabito, including her efforts to secure a council seat for her husband and her

involvement in awarding contracts to individuals connected to her family.

**b. Exhibit H: "Show Me the Money Trail" Report:** This financial analysis details numerous inconsistencies and questionable financial practices in the Borough, including the Mayor's Fund, suspicious transfers, and the potential misuse of public funds.

**c. Exhibit K: "Comprehensive Analysis of Financial Irregularities in Bath Borough (2019-2022) Part 1" Report:** This report provides a more in-depth examination of the financial irregularities, highlighting potential violations of accounting principles and raising concerns about a lack of transparency and oversight.

6. The Borough's aggressive actions escalated significantly after these reports were produced and disseminated, demonstrating a clear retaliatory motive and a desire to suppress information about their potential misconduct.
7. The Borough has repeatedly and falsely claimed that my RTKL requests have cost taxpayers over \$150,000. They have used this inflated figure, prominently displayed on their website (Exhibit A), to paint me as a burden on the community and to justify their hostile actions.
8. They have published a biased and misleading "fact check" website (Exhibit A) that misrepresents the facts of the case and attacks my credibility.

9. They have repeatedly blamed me for unrelated delays in Borough projects, using me as a scapegoat to deflect from their own failures.
10. Mayor Fiorella Reginelli-Mirabito has repeatedly used her personal Facebook account to make derogatory and inflammatory statements about me, calling me a "nut bag" and a "POS" (Exhibit C). Her posts have incited others to threaten me and create a hostile online environment.
11. The Borough has also used social media to spread misinformation about my requests and to encourage negative public sentiment against me.
12. The Borough orchestrated a negative news report about me by WFMZ-TV (Exhibit D), providing the news crew with a biased narrative and directing them to my home without my knowledge or consent. The resulting report was a "hit piece" that further damaged my reputation and fueled public hostility against me. This is further corroborated by the reporting in The Morning Call (Exhibit I), which also demonstrates the Borough's bias and attempts to influence the media narrative.
13. As a direct result of the Borough's actions, I have received numerous threats, particularly in connection with the upcoming tax increase. Individuals have made comments on social media stating they will "take the bill to my house" if taxes are raised (Exhibit E).
14. I am genuinely fearful for my safety and the safety of my family.

15. On **January 30, 2024**, I participated in a mediation session with the Borough facilitated by the OOR in an attempt to resolve the disputes regarding my RTKL requests. I understood that communications and documents related to the mediation were confidential.
16. Without my knowledge or consent, the Borough published communications from the mediation (Exhibit J) on their website, selectively revealing portions that portray me negatively while concealing the context and the substance of my concerns.
17. This breach of confidentiality is a further demonstration of the Borough's bad faith and their intent to manipulate public opinion.
18. I reside with my 70-year-old mother. She is extremely worried about the Borough's actions and the threats I have received. She has pleaded with me to stop pursuing my RTKL requests out of fear for our safety. The Borough's campaign of intimidation has created a climate of fear and anxiety in our home.
19. The Borough's conduct is not only a violation of my rights under the RTKL but also a threat to my safety and the well-being of my family. I am requesting this Court's protection and intervention to stop the Borough's harassment and intimidation, to ensure my right to participate in civic affairs without fear, and to hold the Borough accountable for their actions.

I declare under penalty of perjury under the laws of the Commonwealth of Pennsylvania that the foregoing is true and correct to the best of my knowledge and belief.

A handwritten signature in black ink, appearing to be the initials 'ML' followed by a long horizontal stroke.

---

/s/ Michael Long  
Michael Long, Pro Se Respondent  
Dated: September 9, 2024