



Standard Right-to-Know Law Request Form

Good communication is vital in the RTKL process. Complete this form thoroughly and retain a copy; it is required should an appeal be necessary. You have 15 business days to appeal after a request is denied or deemed denied.

SUBMITTED TO AGENCY NAME: Borough of Bath (Attn: AORO)

Date of Request: January 21, 2025

Submitted via: Email

PERSON MAKING REQUEST:

Name: Michael Long

Company (if applicable):

Mailing Address: [REDACTED]

Email:

City: Bath

State: PA

Zip: 18014

[REDACTED]

Telephone: [REDACTED]

Fax:

How do you prefer to be contacted if the agency has questions? Telephone

true By checking this box, I affirm that my full name and contact information is true and correct, and that I am a legal resident of the United States. I understand that failure to check this box may result in the denial of my request and the dismissal of any appeal filed with the Office of Open Records.

RECORDS REQUESTED: *Be clear and concise. Provide as much specific detail as possible, ideally including subject matter, time frame, and type of record or party names. Use additional sheets if necessary. RTKL request should seek records, not ask questions. Requesters are not required to explain why the records are sought or the intended use of the records unless otherwise required by law.*

NARRATIVE

Subject: Right-to-Know Law Request – Mayor’s Fund Bank Statements, QuickBooks Audit Trail (PDF & Excel), and Full Chart of Accounts

To the Borough Open Records Officer:

Pursuant to the **Pennsylvania Right-to-Know Law (“RTKL”)**, 65 P.S. § 67.101 *et seq.*, I hereby submit this **detailed request** for access to specific public records. In order to **prevent any ambiguity or misinterpretation**, I provide here the **exact** records required, the **timeframes**, the **format(s)** needed, and the **relevant RTKL provisions** supporting their disclosure.

PART 1: MAYOR'S FUND BANK STATEMENTS

1. Bank Account / Title:

- ESSA Government Checking Account No. **0227700433**, commonly referred to as the “Mayor’s Fund.”

2. Date Range:

- **From January 21, 2016** (the date this account was opened) **through the most recent bank statement** available on or before the date this request is processed.

3. Scope of Information:

- All **monthly** (or otherwise periodic) **bank statements** for the Mayor’s Fund, including **all transactional details** (deposits, withdrawals, transfers, fees, interest, etc.).

4. Format Requested:

- **Searchable PDF files** only. No paper copies are requested or necessary.
- These statements typically exist as downloadable electronic PDFs via ESSA Bank’s online portal. As such, no manual scanning or printing is required.

Rationale & Efficiency:

- Under **RTKL § 67.701–704**, if a record exists in electronic form, the agency must provide it electronically if requested.
- Bank statements are **preexisting financial records** and can be **downloaded** in PDF from the bank’s website in approximately **5 minutes** (log in, locate statements, download).

PART 2: QUICKBOOKS AUDIT TRAIL (BOTH EXCEL & PDF)

1. Date Range:

- **From January 1, 2018**, through **December 31, 2023**.

2. Account Range:

- **All general ledger accounts** within the numeric range **#100.00 through #499.99**, covering both **active and inactive** accounts.

3. Specific Report:

- The “**Audit Trail**” report in QuickBooks Desktop, **unfiltered** except for the date range and the specified account numbers.
- **All** audit trail entries and related fields, with **no omission** of columns that appear by default in QuickBooks Desktop’s standard Audit Trail report.

4. Formats Required:

- **(A) Excel (.xlsx or .csv)** export, generated through QuickBooks Desktop’s built-in “Export” function (or comparable built-in function).
- **(B) PDF** export or print, created by clicking “Print” ? “Save as PDF” (or “Print to PDF” driver).

5. Instructions for Borough Staff (Detailed Steps):

1. **Open** the relevant QuickBooks Desktop company file.
2. **Navigate to Reports ? Accountant & Taxes ? Audit Trail.**
3. **Set the “From” date to 01/01/2018** and the **“To” date to 12/31/2023** in the date fields of the report customization window.
4. **Check Filters:** Ensure **no filters** exclude (a) any account in the **100.00–499.99 range** or (b) inactive accounts.
5. **Run or Refresh** the Audit Trail.
6. **Export to Excel:** Click **“Excel”** (near the top of the QuickBooks report window), and choose **“.xlsx”** (or **“.csv”**) as the format. **Save** the resulting file.
7. **Print/Save as PDF:** Click **“Print”**, select a PDF printer driver (e.g., **“Adobe PDF,”** **“Microsoft Print to PDF,”** or any PDF generator), and save the Audit Trail as a **PDF**.
8. **Verify completeness:** Check that the PDF includes all pages of the report and that the Excel export is similarly complete.

6. No “New Record” Creation:

• Under **RTKL § 67.705**, an agency need not create a record that does not exist. However, the QuickBooks Audit Trail **already exists** in the software, and QuickBooks Desktop provides **built-in** export functions for precisely these file types (Excel and PDF). Thus, **no additional programming** or specialized data manipulation is required.

7. Estimated Time:

- Typically **under two (2) minutes** total to set dates and export to both Excel and PDF.

PART 3: FULL CHART OF ACCOUNTS (ACTIVE & INACTIVE)

1. Content Required:

- A **complete** Chart of Accounts listing, including:
 - **Account Number**
 - **Account Name**
 - **Type** (e.g., bank, expense, revenue, etc.)
 - **Active/Inactive Status**
- Any other standard fields QuickBooks includes by default when printing or exporting the Chart of Accounts.

2. Format Requested:

- **Excel (.xlsx)** and **PDF** exports directly from QuickBooks Desktop.

3. Instructions for Borough Staff:

1. In QuickBooks Desktop, select **Lists ? Chart of Accounts**.
2. Ensure **“Include Inactive”** (or a similarly named setting) is checked, so inactive accounts appear.
3. **Export** by choosing **“Excel”** ? “Create New Worksheet,” or use the built-in “Print” function and select **PDF** if you prefer.

4. Rationale:

- This request clarifies exactly which accounts exist (active and inactive), ensuring the Audit Trail lines up with the official ledger structure.
- Under **RTKL §§ 67.305(a)** and **67.102** (“financial record” definition), such a chart is presumed public, as it directly relates to **public funds** tracking and usage.

COMPLIANCE & LEGAL BASIS

1. Financial Records Presumed Public:

- The **Mayor’s Fund bank statements** and **QuickBooks accounting records**(including the Audit Trail and Chart of Accounts) are **“financial records”** under **65 P.S. § 67.102**.
- RTKL § 67.305(a) establishes a **presumption of openness**, and any denial must be justified by a **narrow, specific exemption** under **§ 67.708**.

2. Electronic Access:

- RTKL §§ 67.701–704 require that, if the record exists electronically, the agency provide it in **the requested electronic format** unless doing so is **technically infeasible**. QuickBooks Desktop natively supports Excel and PDF exports, eliminating any “technical infeasibility” argument.
- **No** new compilation or creation of data is required; you are simply **exporting** from an existing software feature.

3. No Undue Burden:

- RTKL § 67.708(a) places the burden on the Borough to prove any claim that responding is unreasonably burdensome. Given the **trivial** staff effort (under 10 minutes total) to download PDFs or export QuickBooks data, any such claim would be **unfounded**.

4. Fees:

- Under **RTKL § 67.1307**, electronic records typically incur **no duplication fee**(absent specialized or enhanced services). If you anticipate costs exceeding **\$100**, please notify me **before** proceeding.

5. Redaction & Denial:

- If the Borough believes any portion of these records is exempt under **RTKL § 67.708**, please **redact only** the specific exempt data and provide a **written explanation**(exemption log) pursuant to **RTKL §§ 67.706 & 67.903**.
- An outright denial requires **citing each legal basis** for withholding the record (or portion thereof).
- Please note that personal bank statements or purely private data are **not** requested here; these are public, Borough-related statements and ledger entries.

RESPONSE DEADLINE & CONFIRMATION

1. Five (5) Business Days:

- As mandated by **RTKL § 67.901**, I expect a response **within five (5) business days** of your receipt of this request.
- If you need an extension under **RTKL § 67.902**, you must send a **written notice** explaining the specific reason(s) for the delay and a reasonable date by which you will fulfill the request.

2. Acknowledge Receipt:

- To ensure clarity, please confirm that you have **received** this request. (Email confirmation is sufficient.)

3. Method of Delivery:

- Please provide all records **electronically** (e.g., via email attachments, secure file-sharing link, or CD/USB if necessary). Paper copies are **not** requested or required.

CONCLUSION

Thank you for your prompt attention to this **detailed** Right-to-Know Law request. I emphasize that this request—spanning bank statements, QuickBooks Audit Trails (in **both Excel and PDF**), and the Full Chart of Accounts—should be **straightforward** for Borough staff to fulfill given QuickBooks Desktop’s **native export** features and the **bank’s** user portal for electronic statements.

If you have any questions, require clarification, or encounter any alleged **technical hurdles**, please inform me **immediately** so we can address them in good faith.

Sincerely,

Michael Long

DO YOU WANT COPIES? Yes, electronic copies preferred if available.

Do you want certified copies? No

RTKL Requests may require payment or prepayment of fees. See the Official RTKL Fee Schedule for more details.

Please notify me if fees associated with this request will be more than \$100? Yes

Please notify me if fees associated with this request will be more than (. .)? Please specify for the Agency

Records shall be provided in the medium requested if they exist in that medium; otherwise, they shall be provided in the medium in which they exist. See Section 701. Your request may require payment for prepayment of fees. View the Official RTKL Fee Schedule for more details: [OOR - Official RTKL Fee Schedule](#)

ITEMS BELOW THIS SECTION FOR AGENCY USE ONLY

Tracking:

Date Received:

Response Due (5 Bus. Days):

30-Day Extension Required?:

If Yes, Final Due Date:

Actual Response Date:

Request was?:

Cost to Requestor:

Appropriate third parties notified and given an opportunity to object to the release of requested records?

NOTE: In most cases, a completed RTKL request form is public record.

More information about the RTKL is available at <https://www.openrecords.pa.gov>

Form updated Nov. 27, 2018