



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: June 5, 2025

Submitted via: Email

PERSON MAKING REQUEST:

Name: Michael Long

Company (if applicable):

Mailing Address: [REDACTED]

Email: [REDACTED]

City: Bath

State: PA

Zip: 18014

Telephone: [REDACTED]

Fax:

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

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
See attached

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 \$1

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

RIGHT-TO-KNOW LAW REQUEST

June 5, 2025

Borough of Bath
121 South Walnut Street
Bath, PA 18014

Via Email/OpenGov Portal
Re: Right-to-Know Law Request

AORO Flynn,

Pursuant to the Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101 et seq., I hereby request access to the following public records. I specifically request that these records be provided in Microsoft Excel format to ensure the complete and accurate capture of all data, as PDF image exports from QuickBooks Desktop result in truncated data fields.

Each requested report must be generated, compiled, and exported individually from QuickBooks Desktop, rather than attempting to export multiple reports or accounts in a single batch. This individualized approach is intended to prevent system performance issues, such as freezing or crashing, which the Borough previously cited as justification for denying Excel exports.

If, at any point, technical limitations prevent the export of a complete report (such as due to file size or software instability), the Borough must segment the report into smaller date ranges, as recommended by Intuit, and provide each segment as a separate Excel file. Any segmentation or breakdown of reports must be clearly documented, and all segments must be provided to ensure the complete record is produced. If technical difficulties persist, the Borough must promptly document the specific issue encountered for that report and provide a detailed explanation, rather than issuing a blanket denial for all requested records.

Legal Basis and Background:

Under Pennsylvania law, providing data in the format in which it is maintained in a database does not constitute the creation of a new record. See *Gingrich v. Pa. Game Comm'n*, 2012 Pa. Commw. Unpub. LEXIS 38 (Pa. Commw. Ct. Jan. 12, 2012) (agencies must provide data in existing database fields); see also 65 P.S. § 67.705 (data

maintained in a searchable format must be provided). Each requested report is a financial record as defined in 65 P.S. § 67.102 and is subject to disclosure under Section 67.708(c).

The Pennsylvania Right-to-Know Law requires agencies to provide records in the medium requested if the agency has the capability to do so. 65 P.S. § 67.701(a). QuickBooks Desktop has native Excel export functionality for all requested reports, making production in this format both feasible and required. Additionally, under 53 Pa.C.S. § 5607, municipalities have a statutory duty to maintain accurate financial records subject to public inspection.

Context Regarding Previous Inadequate Responses:

Previous Right-to-Know responses from the Borough have provided audit trails in formats that resulted in incomplete data capture. Specifically, PDF exports have truncated name, memo, account and split columns throughout entire report, and failed to capture complete audit trail information. This request specifically seeks to remedy these deficiencies by obtaining the complete native data.

Requested Records:

I request the following standard QuickBooks Desktop audit trail and bank reconciliation reports, each compiled individually and exported in Digital Microsoft Excel format as a native feature of the software, for the specified funds, accounts and time periods:

For each Audit Trail report requested (items 1-7 below), the report must include, but is not limited to: all transaction types (Bill, Deposit, Transfers, etc.), Entered/Last modified timestamp, Last modified by, State, Date, Name, Memo, Account, Split, and Amount. As Previously provided by the borough in previous requests.

1. Within the Quickbooks company fund that contains: BOROUGH OF BATH – DEVELOPERS' ESCROW FUNDS

I request complete Audit Trails covering the years 2018 – 2024 for the following accounts:

- Account #100.00 – ESCROW-CHECKING (4141)
- Account #100.20 – ESCROW-CHECKING
- Account #230.01 – DUE TO GENERAL FUND
- Account #259.00 – BATHVIEW PHS II SECURITY
- Account #259.00 – HURATIAKSECURITY
- Account #259.00 – HURATIAK SECURITY

2. **Within the Quickbooks company files that contain: BOROUGH OF BATH – NON-GENERAL FUND ESCROW ACCOUNTS** (These are accounts identified from the "BOROUGH OF BATH - NON-GENERAL FUND ESCROWS Account Listing" dated February 24, 2025)

I request complete Audit Trails covering the years 2018 – 2024 for the following accounts:

- Account #100.50 – FD Building Improvement #2345
- Account #392.01 – Transfer from General Fund
- Account #492.00 – INTERFUND OPER’G TRANSFERS (TO)
- Account #492.30 – Capital Improvement Fund (correlating to "Transfer to Capital Fund" on COA)

3. **Within the Quickbooks company files that contain: BOROUGH OF BATH – OPERATING GENERAL FUND ACCOUNTS**

I request complete Audit Trails covering the years 2018 – 2024 for the following accounts:

- Account #101.70 – FIRE DEPT BLDG IMPROVEMENT FUND
- Account #106.00 – GF ESCROW CHECKING (0417)
- Account #107.00 – CAPITAL IMPROVEMENT FUND
- Account #12000 – Undeposited Funds
- Account #130.10 – DUE FROM DEVELOPER ESCROWS FUND
- Account #130.20 – DUE FROM SANITATION - MSW FUND
- Account #130.30 – DUE FROM CAPITAL IMPROVEMENTS
- Account #130.99 – DUE FROM OTHERS
- Account #230.10 – DUE TO DEVELOPER ESCROW FUND
- Account #250.00 – DEPOSITS RECEIVED
- Account #321.90 – Business Registrations
- Account #321.00 – BUSINESS LICENSES & PERMITS - Other
- Account #331.10 – Fines from District Court
- Account #331.12 – Ordinance/Criminal Violations
- Account #331.14 – Parking Violation Fines
- Account #342.00 – RENTS AND ROYALTIES
- Account #342.20 – Park / Pavilion Rental
- Account #342.21 – 121 Center Street (Ambul Dept)

- Account #342.53 – Monopole - 121 Center St Yard
- Account #362.41 – Building & Zoning Permit Fees
- Account #404.00 – Legal Services
- Account #404.317 – Legal Fees-RTK-Long
- Account #405.15 – Office Secretary Health/Dental
- Account #405.18 – Office Secretary - Health Ins.
- Account #407.43 – IT - RTK
- Account #427.10 – Contracted Services
- Account #492.00 – INTERFUND OPER’G TRANSFERS (TO)
- Account #492.40 – Waste & Recycling Fund
- Account #492.96 – Transfer to Dev Escrow Fund
- Account #493.00 – Fire Dept Bldg Imprv- Reserve
- Account #66900 – Reconciliation Discrepancies

4. Within the Quickbooks company fund related to BOROUGH OF BATH – ESCROW ACCOUNT Checking-XXXXX8414, I request the following:

- **Audit Trail:** Complete Audit trail covering all transactions in ESCROW ACCOUNT Checking-XXXXX84141 from January 1, 2019, through December 31, 2024.
- **Bank Reconciliation Reports:** For ESCROW ACCOUNT Checking-XXXXX84141 for each month from January 2019 through December 2024.

5. Within the Quickbooks company fund related to BOROUGH OF BATH – CAPITAL IMPROVEMENT FUND SAVINGS-XXXXX02064 Audit Trail and Reconciliation 2019-2023, I request the following:

- **Audit Trail:** All transactions in CAPITAL IMPROVEMENT FUND SAVINGS-XXXXX02064 from January 1, 2019 through December 31, 2023.
- **Bank Reconciliation Reports:** For CAPITAL IMPROVEMENT FUND SAVINGS-XXXXX02064 for each month from January 2019 through December 2023.

6. **Within the Quickbooks company fund related to BOROUGH OF BATH – CAPITAL IMPROVEMENT PROJECT Checking - XXXXX00483 Audit Trail and Reconciliation 2019-2023, I request the following:**

- **Audit Trail:** All transactions in CAPITAL IMPROVEMENT PROJECT Checking-XXXXX00483 from January 1, 2019 through December 31, 2023.
- **Bank Reconciliation Reports:** For CAPITAL IMPROVEMENT PROJECT Checking-XXXXX00483 for each month from January 2019 through December 2023.

7. **Within the Quickbooks company fund related to BOROUGH OF BATH – FIRST NORTHERN BANK AND TRUST ACCOUNT used as a resident payment location for Municipal Waste Payments - Audit Trail and Reconciliation 2018-Closed, I request the following:**

- **Audit Trail:** All transactions in the First Northern Bank and Trust Account used as a resident payment location for Municipal waste payments, from January 1, 2018 through the account closure date.
- **Bank Reconciliation Reports:** For the First Northern Bank and Trust Municipal waste payment account for each month from January 2018 through the account closure date.

8. **BOROUGH MANAGER TRANSACTION REPORT (Across all QuickBooks Company Accounts/Funds 2018-2024):**

I request a report detailing all financial transactions created, entered, or modified by the user “boroughmgr” or any user account associated with the Borough Manager position across all QuickBooks company files, funds, and accounts for the period January 1, 2018, through December 31, 2024.

9. **Voided and Deleted Transaction Summary Reports:**

For all QuickBooks company files, provide the Voided/Deleted Transaction Summary Report and Voided/Deleted Transaction Detail Report for January 1, 2018 through December 31, 2024.

Additional Notes:

The requested audit trails and reconciliation reports are standard features of QuickBooks Desktop and can be exported to Excel without creating a new record. Providing these records in Excel format ensures the integrity and completeness of the financial data, as PDF or image exports often result in truncated or incomplete information.

Thank you for your prompt attention to this matter.

Sincerely,

Michael Long

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]