



1. Within the Quick[B]ooks 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 Quick[B]ooks 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 Quick[B]ooks 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 Quick[B]ooks 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 Quick[B]ooks 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 Quick[B]ooks 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 Quick[B]ooks 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.

On July 7, 2025, following a thirty-day extension, 65 P.S. § 67.902(b), the Borough granted the Request in part, providing bank reconciliation reports responsive to Items 4, 5, 6, and 7. The Borough further directed the Requester to the Borough’s website for Reconciliation Summary & Detail digital worksheets for the Municipal Solid Waste fund beginning May 2023 through the

most recent month of account reconciliation, responsive to Item 7 of the Request. The Borough also denied Items 1, 2, 3, the remainders of Items 4-7, Item 8, and Item 9, asserting that responsive records do not exist, and production of the requested data would impermissibly require the Borough to create a record which does not currently exist or to compile, maintain, format, or organize a record in a manner in which it does not currently compile, maintain, format or organize a record. 65 P.S. § 67.705. The Borough also stated that Item 8 of the Request, seeking, in part, records detailing “any user account associated with the Borough Manager position” is also insufficiently specific.<sup>2</sup> 65 P.S. § 67.703. The final response was made under the penalty of perjury by the Borough’s Open Records Officer.

On July 11, 2025, the Requester appealed to the Office of Open Records (“OOR”), challenging the Borough’s denial and stating grounds for disclosure. The OOR invited both parties to supplement the record and directed the Borough to notify the OOR if any third parties have a direct interest in the appeal. 65 P.S. § 67.1101(c).

On July 23, 2025, the Borough submitted a position statement reiterating its grounds for denial. Specifically, the Borough argues that for records provided that are responsive to Items 4-7 of the Request, it properly provided records in the format that it exists, *i.e.*, PDF files and was not required to provide records in a “Digital Microsoft Excel format” as sought by the Requester. The Borough also argues that the Request seeks to have the Borough provide customized reports using several parameters over different time periods that do not exist and would require the Borough to create a new record. 65 P.S. § 67.705. In support of its position, the Borough submitted the

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<sup>2</sup> On appeal, Mr. Flynn, who serves as the Borough Manager, affirms that “the only user account associated with the Borough Manager position is “boroughmgr.” Flynn Attestation ¶ 7. Accordingly, because the Borough definitively confirms that there is no other user account attributed to the Borough Manager position, the question of whether this portion of Item 8 is insufficiently specific is not an issue because the Borough has confirmed that no other relevant user accounts exist for the Borough Manager.

attestations of Bradford Flynn (“Flynn Attestation”), Manager and Open Records Officer (“AORO”) for the Borough and Julia Silvestri (“Silvestri Attestation”), Bookkeeper for the Borough.<sup>3</sup> The attestations also affirm that the facts provided in the Borough’s position statement are true and correct under the penalty of perjury.

On July 24, 2025, the Requester submitted correspondence, advising that his submission would be late due to technical difficulties. That same day, the agency acknowledged receipt of the correspondence, advising the OOR that it has no objection to extending the deadline for submissions, provided that both parties are permitted an opportunity to further supplement the record before the OOR and that no further submissions are permitted after the new deadline.

Also on July 24, 2025, the Requester submitted a supplemental position statement with exhibits, arguing, amongst other things, that the Borough has failed to provide sufficient and true evidence,<sup>4</sup> the Borough’s argument concerning creation of a record fails due to the technicality of the QuickBooks software, and argues that the Borough’s conduct constitutes bad faith and requests that the OOR make a finding of bad faith.

On July 25, 2025, in response to the Requester, the Borough made an additional submission, first arguing that contrary to the Requester’s arguments, the Borough has submitted sufficient evidence to demonstrate that it conducted a good faith search for responsive records. The Borough further reiterates that although it has created custom reports using the Requester’s instructions in the past, it is not under a legal obligation to compile its data in a different manner and create the customized reports pursuant to Section 705 of the RTKL.

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<sup>3</sup> The Flynn Attestation and Silvestri Attestation are made subject to penalties under 18 Pa. C.S. § 4904, relating to unsworn falsifications to authorities.

<sup>4</sup> The Requester argues that the signature of the Silvestri Attestation is questionable and defective. However, the subject Attestation appears to have been electronically signed using DocuSign software. Accordingly, the OOR finds this argument to be without merit.

On July 28, 2025, the Requester submitted an additional verified position statement, making various arguments and reiterating his arguments that the Borough's evidence is insufficient. The Requester further argues that the Borough misinterprets relevant case law fails to consider that drawing information from a database does not constitute creation of a record, and contends that the Borough mischaracterizes QuickBooks' report generation as "data manipulation" and "recompilation," arguing that the subject software would only require the Borough to utilize standard menu options and built-in dropdown menus, therefore only requiring the Borough to draw information from the database. It is important to note that in this submission, the Requester cites to a purported Commonwealth Court case to support that a claim that the Borough's argument regarding the creation of a record is barred by judicial estoppel and that it is a doctrine applicable to agency proceedings; however, a review of the citation provided reveals a completely different case than the one cited by the Requester. Further, there is no evidence that the Commonwealth Court case cited by the Requester even exists. Accordingly, it is unclear if this citation was gathered and summarized by using artificial intelligence ("AI"). AI routinely hallucinates the existence of case law or misrepresents the holdings of case law that exist to the user's detriment. The use of AI does not relieve parties of their obligation to present accurate facts and legal arguments to the OOR in good faith. Additionally, quotes from cases and court opinions submitted to the OOR should be accompanied with citations to the exact, actual page of said quote.

That same day, the Borough submitted correspondence, the facts of which were attested to under the penalty of perjury by Mr. Flynn. In this correspondence, the Borough accused the Requester of providing patently false information and claims. The Borough went on to explain past requests made by the Requester, and further reiterated that the Requester seeks records that

do not readily exist, and must therefore be created, which the Borough is not legally obligated to do.

On July 29, 2025, the OOR notified the parties that although the record officially closed on July 23, 2025, in order to fully develop the record, the OOR would accept the several additional submissions provided by each party. *See* 65 P.S. § 67.1102(b)(3) (stating that “the appeals officer shall rule on procedural matters on the basis of justice, fairness, and the expeditious resolution of the dispute”). The OOR also sought an extension to issue a final determination in this matter.

That same day, the Borough made an additional supplemental submission, first asserting that contrary to the Requester’s arguments, the date of Ms. Silvestri’s hire as the Borough’s Bookkeeper is irrelevant as she has been at her position for several years and has personal knowledge of all records within her job responsibility as Borough Bookkeeper. The Borough reiterated its position that while the Borough potentially has the technical capabilities to extract data from its database, doing so would require it to manipulate the data and compile it in a manner and format specific to the Request, something that the Borough argues it is not legally required to do. Finally, the Borough accused the Requester of submitting<sup>5</sup> a forged attestation from a former Borough Council member to support his position.

On July 30, 2025, in response to the Borough, the Requester made several supplemental submissions, first asserting that the Borough’s arguments are a sign of bad faith, accusing the Borough of witness intimidation. The Requester further clarified that the former Borough Council member did not accuse him of forging an attestation and explained that it was a clerical error that

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<sup>5</sup> On July 28, 2025, the Requester submitted correspondence into the portal, asking the OOR to reject an attestation that he attempted to submit into the record pending in the portal queue, citing that he was made “aware of an issue that needs to be corrected before being accepted on the record.” As a result, the OOR did not accept this attestation into the record.

ultimately was never accepted into the official record in this matter. The Requester went on to reiterate his prior arguments<sup>6</sup> against the Borough.

That same day, the Borough also submitted multiple correspondences, the facts of which were attested to under the penalty of perjury by Mr. Flynn, raising additional arguments and accusations concerning the subject attestation that ultimately, was not accepted into the official record in this matter. The Borough additionally attempts to discredit past evidence submitted in past litigation involving the Requester and accuses the Requester of continually using AI, leading to misinformation. The Borough affirms that it has never wavered in its position regarding creation of the sought-after reports, and vows to actively seek an investigation into the Requester's alleged conduct.

On August 1, 2025, the OOR notified the parties that absent any objection from the Requester, the OOR extended the due date for the final determination in this matter. Additionally, the OOR notified the parties that the record was officially closed and that unless the OOR specifically sought clarification or evidence from a party, no additional submissions would be accepted or considered.

On August 4, 2025, the Requester attempted to submit an additional submission by means of the OOR's general email account. Because the OOR did not seek the submission, it was not considered during the disposition of the appeal. *See UnitedHealthcare of Pa., Inc. v. Baron*, 171 A.3d 943, 953 (Pa. Commw. Ct. 2017) ("Requester is not entitled to rebuttal for the sake of having the last word"); *SERS v. Pennsylvanians for Union Reform*, 113 A.3d 9 (Pa. Commw. Ct. 2015) (explaining that requesters do not have a due process right to challenge agency submissions).

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<sup>6</sup> The Requester appeared to again, cite to a case that does not exist. *See* pg. 7 of final determination, cautioning against the use of AI.

Finally, it should be noted that both parties appear to reference and summarize mediation discussions of a past OOR appeal; however, because the mediation process is confidential and mediation discussions and communications may not be used as evidence in an appeal, the OOR has not considered or accepted such statements into the record.

### **LEGAL ANALYSIS**

The Borough is a local agency subject to the RTKL. 65 P.S. § 67.302. Records in the possession of a local agency are presumed to be public, unless exempt under the RTKL or other law or protected by a privilege, judicial order or decree. *See* 65 P.S. § 67.305. As an agency subject to the RTKL, the Borough is required to demonstrate, “by a preponderance of the evidence,” that records are exempt from public access. 65 P.S. § 67.708(a)(1). Preponderance of the evidence has been defined as “such proof as leads the fact-finder...to find that the existence of a contested fact is more probable than its nonexistence.” *Pa. State Troopers Ass’n v. Scolforo*, 18 A.3d 435, 439 (Pa. Commw. Ct. 2011) (quoting *Pa. Dep’t of Transp. v. Agric. Lands Condemnation Approval Bd.*, 5 A.3d 821, 827 (Pa. Commw. Ct. 2010)). Likewise, “[t]he burden of proving a record does not exist...is placed on the agency responding to the right-to-know request.” *Hodges v. Pa. Dep’t of Health*, 29 A.3d 1190, 1192 (Pa. Commw. Ct. 2011).

#### **1. The Requester’s preliminary arguments are not persuasive**

The Requester argues throughout his submissions that the Borough is judicially estopped from making any argument pursuant to Section 705 concerning creation of a record. Judicial estoppel prevents parties from “‘playing fast and loose’ with the judicial system by adopting whatever position suits the moment.” *Sunbeam Corporation v. Liberty Mutual Insurance Company*, 566 Pa. 494, 781 A.2d 1189, 1192 (Pa. 2001) (quoting *Gross v. City of Pittsburgh*, 686 A.2d 864, 867 (Pa. Commw. Ct. 1996)). The Commonwealth Court has explained:

“[a]s a general rule, a party to an action is estopped from assuming a position inconsistent with his or her assertion in a previous action, if his or her contention was successfully maintained.” Accordingly, judicial estoppel is properly applied only if the court concludes the following: (1) that the appellant assumed an inconsistent position in an earlier action; and (2) that the appellant’s contention was “successfully maintained” in that action.

*Canot v. City of Easton*, 37 A.3d 53, 60 (Pa. Commw. Ct. 2012) (quoting *Black v. Labor Ready, Inc.*, 2010 PA Super 72, 995 A.2d 875, 878 (Pa. Super. 2010)). In essence, judicial estoppel “prohibits parties from switching legal positions to suit their own ends.” *Sunbeam Corporation*, 781 A.2d at 1192. However, the OOR is not a judicial agency. Under the RTKL, a judicial agency is defined as “[a] court of the Commonwealth or any other entity or office of the unified judicial system.” See 65 P.S. § 67.102.

Assuming, *arguendo*, that the OOR was a judicial agency, for judicial estoppel to apply, the prior position must have been verified or sworn. *Marazas v. Workers’ Compensation Appeal Board (Vitas Healthcare Corporation)*, 97 A.3d 854, 860 (Pa. Commw. Ct. 2014). In addition, the prior position must have been “successfully maintained.” *Id.* The Commonwealth Court further explains:

Our courts interpret “successfully maintain” as different than litigating to conclusion. Settlement of a claim, despite binding the parties and ending an action, does not equal “successfully maintain.” Thus, our courts uphold the “successfully maintain” element of judicial estoppel based on the action of a decision-maker, not the actions of the parties.

*Id.* at 860-61 (internal citations omitted). Here, the Requester has not offered any viable evidence to demonstrate that the Borough has “successfully maintained” a prior position concerning creation of a record. Accordingly, the OOR is unpersuaded by the Requester’s argument that judicial estoppel applies.

The Requester also argues that the Borough expanded the “four corners” of the Request to impermissibly refer to the Requester’s subsequent emails to the Borough where the Requester

performed a “video demonstration” of how to use the QuickBooks software as “instructions” to support denying the Request. The record shows that the Requester sent two emails to the Borough during the processing of the Request, where the Requester is clearly attempting to provide further guidance and assistance in order to allow the Borough to grant the Request. *See* Appeal Filing. Here, it was reasonable for the Borough to believe that the Requester’s video demonstration of how to use the QuickBooks software to create the responsive reports was intended to be used as “instruction” to aid the Borough in providing responsive excel reports. It is not unusual for agencies to receive a request, and then receive further clarification or guidance from a requester to be used in consideration of responding to a request. Here, as argued by the Borough, it is unclear to the OOR how the Requester argues that the Borough was required to only look at the “four corners” of the Request, while also arguing that the Borough was provided clear guidance on how to process the Request. Accordingly, the OOR finds that this argument also has no merit.

**2. The Borough has demonstrated certain records do not exist, but has not demonstrated that providing reports are creation of records under Section 705 of the RTKL**

The Borough argues that a majority of the Request seeks to have the Borough create new records, and the Borough does not currently compile, maintain, format, or organize requested records such as Audit Trail Reports, Borough Manager Transactional Reports, or reports on voided or deleted transactions. In support of the Borough’s position, the Flynn Attestation states, in part:

3. Based on my roles with the Borough, I am very familiar with all records maintained by the Borough.
4. [I] am also familiar with the June 6, 2025 [RTKL] [Request] filed by [the Requester] that asked the Borough to create various reports using 10 different sets of criteria for various delineated time periods.
5. Upon my receipt of the [R]equest, I conducted a review of all records within the Borough’s physical and electronic records to determine whether any responsive records exist.

6. My search also included inquiring with the Borough's Bookkeeper Julia Silvestri to determine whether she had any responsive records in her possession.
7. Based on my searches and inquiry, I located existing reports responsive to Items 4-7 of the Request and provided them to the Requester in an electronic medium and PDF file format.
8. Based on my searches and inquiry, I did not locate any existing reports responsive to any other portion of the Request.
9. Specifically, with respect to Items 1-4 and 8-9 of the Request, my searches and inquires revealed that the Borough does not maintain the custom reports containing each of the 10 data fields and for the applicable timeframes sought by the Requester.
10. In order to create the custom reports sought by the Requester, the Borough would need to do far more than simply extract information using its financial software. Specifically, the Borough would have to recompile the data in order to collect each of the 10 different pieces of data for the specific time periods sought and then create a new report based on the recompilation of the data in order to satisfy the Request.
11. In other words, based on my experience as Borough Manager and as [AORO], the Request would require the Borough to create compile data in different manners in order to create records that do not currently exist.

...

14. I note that my response to the Request was signed under penalty of perjury.
15. I hereby affirm the factual content of the statements contained in the position statement submitted with this appeal.

Additionally, Ms. Silvestri, who serves as Bookkeeper for the Borough, affirms that she uses QuickBooks on a daily basis, and confirms that the Borough does not have any responsive custom reports in its physical or electronic possession at the time of the Request. *See, e.g.*, Silvestri Attestation.

Under the RTKL, an affidavit or statement made under penalty of perjury may serve as sufficient evidentiary support. *See Sherry v. Radnor Twp. Sch. Dist.*, 20 A.3d 515, 520-21 (Pa.

Commw. Ct. 2011); *Moore v. Off. of Open Records*, 992 A.2d 907, 909 (Pa. Commw. Ct. 2010). In the absence of any evidence that the Borough has acted in bad faith, “the averments in the [attestations] should be accepted as true.” *McGowan v. Pa. Dep’t of Env’tl. Prot.*, 103 A.3d 374, 382-83 (Pa. Commw. Ct. 2014) (citing *Off. of the Governor v. Scolforo*, 65 A.3d 1095, 1103 (Pa. Commw. Ct. 2013)).

In response to a request for records, “an agency shall make a good faith effort to determine if ... the agency has possession, custody or control of the record[.]” 65 P.S. § 67.901. The RTKL does not define the term “good faith effort.” However, the Commonwealth Court has concluded that:

As part of a good faith search, the open records officer has a duty to advise all custodians of potentially responsive records about the request, and to obtain all potentially responsive records from those in possession...When records are not in an agency’s physical possession, an open records officer has a duty to contact agents within its control, including third-party contractors...After obtaining potentially responsive records, an agency has the duty to review the record and assess their public nature under... the RTKL.

*Uniontown Newspapers, Inc. v. Pa. Dep’t of Corr.*, 185 A.3d 1161, 1171-72 (Pa. Commw. Ct. 2018) (citations omitted), *aff’d*, 243 A.3d 19 (Pa. 2020).

In *Pa. Dep’t of Health v. Mahon*, the Commonwealth Court discussed the evidence required to establish the absence of records, quoting its previous decision in *Hodges v. Pa. Dep’t of Health*, which held that an agency “may satisfy its burden of proof...with either an unsworn attestation by the person who searched for the record or a sworn affidavit of nonexistence of the record.” *Mahon*, 283 A.3d 929, 936 (Pa. Commw. Ct. 2022) (quoting *Hodges*, 29 A.3d 1190, 1192 (Pa. Commw. Ct. 2011)); *see also Campbell v. Pa. Interscholastic Athletic Ass’n*, 268 A.3d 502 (Pa. Commw. Ct. 2021) (noting that an agency need only prove the nonexistence of records by a

preponderance of the evidence, the lowest evidentiary standard, and is tantamount to a “more likely than not” inquiry).

Additionally, under Section 705 of the RTKL, when responding to a request, “an agency shall not be required to create a record which does not currently exist or to compile, maintain, format or organize a record in a manner in which the agency does not currently compile, maintain, format or organize the record.” 65 P.S. § 67.705; *see also Moore v. Office of Open Records*, 992 A.2d 907, 909 (Pa. Commw. Ct. 2010) (holding that an agency cannot be made to create a record that does not exist). However, providing information from an agency database does not constitute the creation of a record. *See Commonwealth v. Cole*, 52 A.3d 541, 549 (Pa. Commw. Ct. 2012) (“[D]rawing information from a database does not constitute creating a record under the Right-to-Know Law”); *see also Gingrich v. Pa. Game Comm’n*, No. 1254 C.D. 2011, 2012 Pa. Commw. Unpub. LEXIS 38, \*21 (Pa. Commw. Ct. 2012) (“[P]ulling information from a database is not the creation of a record”). “To hold otherwise would encourage an agency to avoid disclosing public records by putting information into electronic databases.” *Cole*, 52 A.3d at 549. “An agency need only provide the information in the manner in which it currently exists.” *Id.* at 547. An agency is not required to create a list or spreadsheet containing the requested information; however, “the information...must simply be provided to request[er]s in the same format that it would be available to agency personnel.” *Id.* at 549, n.12.

Here, the Borough has provided sufficient evidence to demonstrate that relevant Borough personnel, specifically Mr. Flynn and Ms. Silvestri who each have relevant knowledge of the Borough’s records and the QuickBooks software system, conducted a search for responsive records and certain customized reports do not exist in the Borough’s possession, custody or control. However, the main issue in this appeal is whether the production of any Audit Trail

Reports, Borough Manager Transactional Reports, or reports on voided or deleted transactions in the requested excel format constitutes the creation of a record as the Borough argues, or, if production of these records, as the Requester contends, is simply extracting information from a database and is therefore *not* the creation of a record and must therefore be provided.

Notably, the Flynn Attestation notes that the facts provided in the Borough's final response have been attested as true and accurate under the penalty of perjury. A review of the Borough's final response provides additional facts for consideration. For example, Mr. Flynn first attests that "the Borough's QuickBooks software is considered a transactional database; a database designed to have data entered into it, but that is not designed for large amounts of data to be retrieved from it. In this way, a transactional database is designed to protect the integrity of the data." Mr. Flynn further explains that "[a] transactional database is different than a reporting database, which is a database that is designed to allow information to be easily retrieved from the database." *See* Borough Final Response, pgs. 4-5. The Borough attests that it "does not, in conducting its agency business, possess, maintain, or store Audit Trail Reports, Borough Manager Transaction Reports, or reports on Voided or Deleted Transactions." *See* Borough Final Response, pg. 7. Of note, the Borough further describes the steps in the video that the Requester provided to the Borough as guidance in order to respond to the Request, as follows:

The video demonstrates the following steps to create this report:

1. Select 'Reports.'
2. Select 'Accountant and Taxes.'
3. Select 'Audit Trail' to open an 'Audit Trail' window.
4. Select 'Customize Report.'
5. In the 'Modify Report: Audit Trail' and on the 'Display' menu tab, establish a 'Report Date Range.'
6. Set the Report Date range 'From' and 'To' a specific period.
7. In the 'Days Entered/Last Modified' section, select 'All.'
8. In the 'Modify Report: Audit Trail' and on the 'Filters' menu tab, under 'Accounts' select the account for the generated report. Then select 'OK.'

9. From the 'Audit Trail' window, select the 'Excel' tab.
10. From the 'Excel' tab, select 'Create new worksheet', then select 'Export.'

Then to repeatedly execute these instructions for multiple accounts over several years.

The video shows two examples of creating Audit Trail records from accounts in presumably a generic or dummy General Fund. The video does not show any other examples of how to export, generate, or create any of the other records requested in [the Request]. However, the Borough would be required to follow a similar procedure to generate customized reports requested in [the Request] outside of Audit Trail Reports.

See Borough Final Response, pgs. 6-7.

A recent case that is particularly instructive is *Ctr. for Investigative Reporting v. Pa. Dep't of Health*, where the request sought various data records related to cases of reported neonatal abstinence syndrome ("NAS") for the years 2020 and 2021. 2024 Pa. Commw. Unpub. LEXIS 298. In *Ctr. for Investigative Reporting*, the Commonwealth Court considers the same questions before the OOR of whether a response to a request requires the creation of a new record under Section 705, first requiring the Commonwealth Court to consider whether the responsive record exists. 2024 Pa. Commw. Unpub. LEXIS 298 at \*24. The Commonwealth Court further explained that this question requires the Court to determine if the requested information exists in a database. If it is determined that such responsive records exist, the Court must then determine whether using a "custom query" to extract data from the database constitutes a new record for purposes of the RTKL. *Id.* The *Ctr. for Investigative Reporting* Court acknowledged that this second question is complicated by the electronic nature of modern record-keeping. Specifically, the Commonwealth Court pondered:

As explained *supra*, we have held that merely extracting records from an electronic database is not tantamount to the creation of a new record. [citation omitted]. We have, however, long held that an agency is not required to manipulate or reorganize existing data when responding to a records request. [citation omitted]. For purposes of this matter, we must determine which side of the line

running a “custom query” falls on. In other words, is a custom query of an existing database merely extracting data? Or is running a custom query the equivalent of manipulating and reorganizing existing data to create a new record?

*Id.* at \*25.

In consideration of the first question, there is no dispute that the data from the Borough’s QuickBooks software that would be needed to make up the requested reports does exist, as the Borough explains that its data is held in a transactional database, as opposed to a reporting database. Accordingly, the required information clearly exists, and the OOR must now consider whether the use of a custom query to extract and export the data from the QuickBooks software as sought in the Request constitutes the creation of new records. In *Feldman v. Pa. Comm’n on Crime & Delinquency*, the Commonwealth Court set forth the limits on an agency’s duty to obtain database information as follows:

We note that in [*Cole*], 52 A.3d 541 [(Pa. Commw. Ct. 2012)], the requester sought information from the Department of Environmental Protection related to a rebate program that was contained in a computer database. *Id.* at 543-44. The Department argued that it could not be compelled to search through a computer database because that would constitute creating a record that did not exist, which was prohibited under section 705 of the RTKL. *Id.* In holding that the Department needed to provide the requested documents, we determined that although section 705 of the RTKL “excuses an agency from creating a new record or reorganizing existing records” and that “[a]n agency need only provide the information in the manner in which it currently exists . . . , drawing information from a database does not constitute creating a record” under the RTKL. *Id.* at 547. We explained that, “to the extent requested information exists in a database, it must be provided,” but that the Department was only required to provide information “in the format in which it [was] available.” *Id.* at 548. We further concluded that “pulling information from a database is not the creation of a record,” and that while an agency is not required to compile information in a certain way, “the information contained in databases that is subject to disclosure under the [RTKL] must simply be provided to request[ers] in the same format that it would be available to agency personnel.” *Id.* at 549 & n.12.

208 A.3d 167, 173-74 (Pa. Commw. Ct. 2019). Additionally, in *Fort Cherry Sch. Dist. v. Acton*, the Commonwealth Court endorsed the analysis of the Washington County Court of Common Pleas, which found that:

[T]he School District would only need to query the database and retrieve the electronic information that was requested and provide it in an electronic form. This can be accomplished in both the Pentamation and MUNIS systems. According to the uncontroverted report of [r]equester's expert Mr. Ardisson, "it is a simple matter to run a query for the relevant information, and the results are available 'instantaneously.'" This is the electronic equivalent of opening a file cabinet and retrieving specific folders. A query of the District's electronic database and the subsequent redaction does not require a reformatting, conversion, or creation of any new data....Nor does this Court find that providing the information electronically constitutes a "reformatting" or a "conversion."

38 A.3d 1092 (Pa. Commw. Ct. 2012). This analysis emphasized that when a database could be easily queried by an agency's employees to produce the desired data, that query could not constitute the creation of a new record. The Court thus endorsed a fact-intensive analysis of the process that would be required to obtain a desired record from a database to determine whether or not it violates Section 705 of the RTKL. *Id.* ("Therefore, it would appear that reconciling the need to redact electronically stored information with the proviso that it need not be "recompiled, reformatted or reorganized" requires a highly fact-sensitive balancing in each case.").

In *Ctr. for Investigative Reporting*, the Commonwealth Court concluded that in order for the department to comply with the request of providing more granular data than what was available in the 2020 NAS report, the relevant database would need to be "completely reconfigured" because the aggregate data of the information sought in the request was not collected and did not exist in *any available form* in the database and would require a custom query to manipulate existing records and compile it in a new form. As such, the Commonwealth Court disagreed with the requester that such actions would be the mere extraction of information from a database. Pa. Commw. Unpub. LEXIS 298 at \*26-27.

In this instant matter, however, rather than finding that the Borough's QuickBooks program would require a "complete reconfiguration," the responsive information exists and can otherwise be exported from QuickBooks. Therefore, the information requested in this case is more analogous to the scenario explained in *Fort Cherry Sch. Dist.*, *i.e.*, more akin to the "electronic equivalent of opening a file cabinet and retrieving specific folders." 38 A.3d 1092. The Borough has not provided any evidence to demonstrate that exporting Excel reports from the QuickBooks program with the requested information for the specified accounts is not possible; instead, the Borough argues that it should not be legally obligated to do so. Moreover, the Borough acknowledges that the information, although potentially more difficult to extract as it is in a transactional database versus a reporting database, exists.

To that point, the difficulty of extracting information from the database is also not determinative in the analysis, as a requester may not be prejudiced by the agency's storage methods. *Unger v. Pa. Dep't of Labor & Indus.*, OOR Dkt. AP 2020-0940, 2020 PA O.O.R.D. LEXIS 2410 (finding that the department's storage of data within a 'transactional database' which would require additional steps to convert to a reportable form was not sufficient to deny the appeal). Accordingly, the OOR determines that production of the requested reports would not require the creation of new records, but rather, would require extraction from a database and therefore does not violate Section 705 of the RTKL. To the extent that responsive reports can be generated based upon the built-in functionality of the QuickBooks software, the OOR grants access to these reports. As such, the reports must be provided in the electronic medium in which they exist that does not run afoul of the export capabilities of the QuickBooks program. *See, e.g., Long v. Bath Borough*, OOR Dkt. AP 2025-0522, 2025 PA O.O.R.D. LEXIS 960, fn. 6.

### **3. The Borough is not required to provide records in specific electronic formats**

The Borough argues that for records provided that are responsive to Items 4-7 of the Request, it properly provided records in the format that it exists, *i.e.*, PDF files and was not required to provide records in a “Digital Microsoft Excel format” as sought by the Requester.

Section 701 of the RTKL provides that “[a] record being provided to a requester shall be provided in the medium requested if it exists in that medium; otherwise, it shall be provided in the medium in which it exists.” 65 P.S. § 67.701. The RTKL does not define “medium;” however, the OOR has defined it “as the substance through which something is transmitted or carried, a ‘means,’ such as on paper or on the hard-drive or on a database or over the internet.” *Acton v. Fort Cherry Sch. Dist.*, OOR Dkt. AP 2009-0926, 2009 PA O.O.R.D. LEXIS 786, *aff’d*, No. 2010-719 (Wash. Com. Pl. July 26, 2011), *aff’d*, 38 A.3d 1092 (Pa. Commw. Ct. 2012), *petition for allowance of appeal denied*, 57 A.3d 72 (Pa. 2012). “Under the RTKL, ‘medium’ is a broad term, and ‘electronic medium’ encompasses all electronic formats.” *See Hahn v. Lawrence Cnty.*, OOR Dkt. AP 2020-0181, 2020 PA O.O.R.D. LEXIS 1893; *Cap v. Lehigh and Northampton Transp. Auth.*, OOR Dkt. AP 2013-0168, 2013 PA O.O.R.D. LEXIS 112.

The OOR has previously differentiated “medium” from “format.” In *Bowling v. Pa. Emgcy. Mgmt. Agency*, the requester sought copies of “electronic spreadsheets,” and the agency provided the documents in .PDF format rather than in Excel format. OOR Dkt. AP 2009-0128, 2009 PA O.O.R.D. LEXIS 607, *rev’d on other grounds*, *Bowling v. Office of Open Records*, 990 A.2d 813 (Pa. Commw. Ct. 2010), *aff’d*, 75 A.3d 453 (Pa. 2013). The OOR held that:

The RTKL provides requesters with the right to inspect and duplicate. Duplication is a snapshot, a static record that cannot be altered or modified, in other words, a “copy.” [Section 701(b) of the RTKL] specifically prevents access to an agency’s computer, evidencing intent to protect government records and files from any interference. By providing a pdf file, [the agency] complied with the RTKL by duplicating its spreadsheet and [the requester] received the “information” requested. It was provided in an electronic medium and there is no requirement to

provide records in a manner that would subject them to alteration or manipulation. [The requester] received the record, as defined by the RTKL, which he requested.

OOR Dkt. AP 2009-0128, 2009 PA O.O.R.D. LEXIS 607.

Here, the Request specified that records should be provided in an electronic medium, and certain records responsive to Items 4-7 of the Request were provided to the Requester in an electronic medium, in .PDF format. Under *Bowling*, the Borough's actions are permissible because the Request asked for the information in an electronic medium, and the Borough provided the records in an electronic medium. *See* 65 P.S. § 67.701(a). Accordingly, the Borough is not required to provide responsive records in an Excel format. *See Simmons-Ritchie v. Pa. Dep't of Cmnty. and Econ. Dev.*, OOR Dkt. AP 2017-0426, 2017 PA O.O.R.D. LEXIS 559, \*11-12 (citing *Curry v. West Vincent Twp.*, OOR Dkt. AP 2013-0507, 2013 PA O.O.R.D. LEXIS 230 (denying an appeal where the township provided the records in PDF format even though the requester expressly requested, and the township possessed, the records in Word format)).

#### **4. The OOR declines to make a finding of bad faith**

The Requester has requested the OOR to make a finding of bad faith against the Borough, arguing that the Borough's conduct reflects a continued pattern of obstructive behavior, evidentiary failures, and advancing pretextual arguments. Although the OOR may make such a finding, only the courts have the authority to impose sanctions on agencies. *See generally* 65 P.S. § 67.1304(a) (noting that a court “may award reasonable attorney fees and costs of litigation...if the court finds...the agency receiving the...request willfully or with wanton disregard deprived the requester of access to a public record...or otherwise acted in bad faith...”); 65 P.S. § 67.1305(a) (“A court may impose a civil penalty of not more than \$1,500 if an agency denied access to a public record in bad faith”). Under the RTKL, a finding of bad faith may be appropriate where an

agency refuses to comply with its statutory duties under the RTKL. *See Uniontown Newspapers, Inc.*, 185 A.3d at 1172 (Pa. Commw. Ct. 2018), *aff'd*, 243 A.3d 19 (Pa. 2020).

In the instant matter, the OOR declines to make a finding of bad faith. The Borough timely and thoroughly responded to the Request, provided responsive records where possible, and has participated on appeal. Accordingly, the OOR declines to find that the Borough has acted in bad faith.

### CONCLUSION

For the foregoing reasons, the appeal is **granted in part** and **denied in part**, and the Borough is required to provide the information responsive to Items 1, 2, 3, the remainders of Items 4-7, and Items 8-9 in an electronic medium within thirty days. This Final Determination is binding on all parties. Within thirty days of the mailing date of this Final Determination, any party may appeal to the Northampton County Court of Common Pleas. 65 P.S. § 67.1302(a). All parties must be served with notice of the appeal. The OOR also shall be served notice and have an opportunity to respond as per Section 1303 of the RTKL. 65 P.S. § 67.1303. However, as the quasi-judicial tribunal adjudicating this matter, the OOR is not a proper party to any appeal and should not be named as a party.<sup>7</sup> All documents or communications following the issuance of this Final Determination shall be sent to [oor-postfd@pa.gov](mailto:oor-postfd@pa.gov). This Final Determination shall be placed on the OOR website at: <http://openrecords.pa.gov>.

**FINAL DETERMINATION ISSUED AND MAILED: September 10, 2025**

*/s/ Tope L. Quadri*

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TOPE L. QUADRI  
APPEALS OFFICER

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<sup>7</sup> *Padgett v. Pa. State Police*, 73 A.3d 644, 648 n.5 (Pa. Commw. Ct. 2013).

Sent via portal to: Michael Long  
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