

BEFORE THE PENNSYLVANIA OFFICE OF OPEN RECORDS

**IN THE MATTER OF
MICHAEL LONG,
Requester**

v.

**BOROUGH OF BATH,
Agency**

**: OOR DOCKET NO. AP 2025-1943
: ATTESTATION OF MARK SAGINARIO**

I, Mark Saginario, hereby declare under penalty of perjury, pursuant to **18 Pa.C.S. § 4904**, that the following is true and correct based upon my personal knowledge:

1. I am over the age of eighteen (18) years and am competent to make this attestation. The facts set forth herein are based upon my personal knowledge and professional experience.
2. I served as a duly elected member of the Borough Council for the Borough of Bath (“Bath Borough”) and served as **President of the Borough Council from January 2013 through July 2021**. I formally resigned my position on the council in October 2021.
3. Since October 2021, I have served as the Borough Manager for the Borough of Tatamy, Pennsylvania, where my duties include the daily oversight of municipal operations, including financial management utilizing QuickBooks Desktop Enterprise software.
4. I have reviewed the Right-to-Know Law Request submitted by Michael Long to the Borough of Bath, dated June 5, 2025, which I understand is the subject of appeal in OOR Docket AP 2025-1943.
5. Based on my personal knowledge as the former President of the Bath Borough Council, I am aware that during the period of 2018 through 2021, the Borough of Bath utilized an account at **First Northern Bank & Trust** as a collection point for Municipal Solid Waste (MSW) payments made by residents. It was my understanding that these funds were collected at the First Northern Bank & Trust account before being subsequently transferred to the Borough’s general fund account.
6. Based on my knowledge as the former President of the Bath Borough Council and in my current professional capacity as a Borough Manager, I am familiar with the QuickBooks

Desktop Enterprise software, as it was used by the Borough of Bath during my tenure and is the same software I currently use on a daily basis to manage municipal finances.

7. The types of records sought in Mr. Long’s Request—specifically **Audit Trails, Bank Reconciliation Reports, Voided/Deleted Transaction Summary Reports, and reports detailing transactions by a specific user**—are all standard, native features of the QuickBooks Desktop Enterprise software. They do not require the creation of a new record, custom programming, or any novel compilation of data.
8. Furthermore, a standard Audit Trail report natively includes a data field for the **“State” of a transaction**, which explicitly identifies whether a transaction has been modified or deleted after its initial entry. This is a standard, built-in function of the software, not a custom creation.
9. Generating such standard reports is a routine administrative function. Based on my daily, professional use of the same software, I can attest that generating an individual report of the types described above for a specific account and timeframe typically takes **no more than one to two minutes**.

DocuSigned by: I declare under penalty of perjury that the foregoing is true and correct.

Mark Saginario

2D39A8BAA0EF405 Executed on this 26th day of July, 2025.

Mark Saginario
Borough Manager
Borough of Tatamy, Pennsylvania