

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF: CLEARFIELD



POLICE CRIMINAL COMPLAINT
COMMONWEALTH OF PENNSYLVANIA
VS.

Magisterial District Number: 46-3-02
MDJ Name: Hon. J. MICHAEL MORRIS
Address: 900 LEONARD STREET
CLEARFIELD, PA 16830
Telephone: 814-765-5335

DEFENDANT: (NAME and ADDRESS):
GOODCO MECHANICAL
1155 BENNER PIKE
STATE COLLEGE, PA 16801
814-238-8180

NCIC EXTRADITION CODE TYPE
 1-Felony Full 2-Felony Ltd. 3-Felony Surrounding States 4-Felony No Ext.
 5-Felony Pend. 6-Felony Pend. Extradition Determ. A-Misdemeanor Full B-Misdemeanor Limited
 C-Misdemeanor Surrounding States D-Misdemeanor No Extradition E-Misdemeanor Pending F-Misdemeanor Pending Extradition Determ.

DEFENDANT IDENTIFICATION INFORMATION
Docket Number: CB 508-19
Date Filed: 09/27/19
OTN/LiveScan Number: U7536815
Complaint/Incident Number: PA17-111873
Request Lab Services? YES NO

GENDER: Male Female
DOB: AKA
POB: First Name: Middle Name: Last Name: Gen.
Add'l DOB: Co-Defendant(s)

RACE: White Asian Black Native American Unknown

ETHNICITY: Hispanic Non-Hispanic Unknown

HAIR COLOR: GRY (Gray) RED (Red / Auburn) SDY (Sandy) BLU (Blue) PLE (Purple) BRO (Brown)
 BLK (Black) ONG (Orange) WHI (White) XXX (Unk. / Bald) GRN (Green) PNK (Pink)
 BLN (Blonde / Strawberry)

EYE COLOR: BLK (Black) BLU (Blue) BRO (Brown) GRN (Green) GRY (Gray)
 HAZ (Hazel) MAR (Maroon) PNK (Pink) MUL (Multicolored) XXX (Unknown)

DNA: YES NO DNA Location: WEIGHT (lbs.):

FBI Number: MNU Number: Ft. HEIGHT in.

Defendant Fingerprinted: YES NO

Fingerprint Classification:

DEFENDANT VEHICLE INFORMATION

Plate # State Hazmat Registration Sticker (MM/YY) Comm'l Veh. Ind. School Veh. Oth. NCIC Veh. Code Reg. same as Def.
VIN Year Make Model Style Color

Office of the Attorney for the Commonwealth Approved Disapproved because: (The attorney for the Commonwealth may require that the complaint, arrest warrant affidavit, or both be approved by the attorney for the Commonwealth prior to filing. Pa.R.Crim.P.607.)

(Name of Attorney for Commonwealth - Please Print or Type)

(Signature of Attorney for Commonwealth)

(Date)

I, TPR JEFFREY WALTERS
(Name of Affiant - Please Print or Type)

00486904/08189
(PSP/MPO/ETC - Assigned Affiant ID Number & Badge #)

of the Pennsylvania State Police, Organized Crime Task Force
(Identify Department or Agency Represented and Political Subdivision)

PAPSP1A00
(Police Agency ORI Number)

do hereby state: (check appropriate box)

- 1. I accuse the above named defendant who lives at the address set forth above
 I accuse the defendant whose name is unknown to me but who is described as
 I accuse the defendant whose name and popular designation or nickname is unknown to me and whom I have therefore designated as John Doe or Jane Doe.

with violating the penal laws of the Commonwealth of Pennsylvania at: 223 LAWRENCE TOWNSHIP
(Subdivision Code) (Place/Political Subdivision)

In CLEARFIELD County 17 on or about 10/01/14-03/17/19
(County Code) (Offense Date)



POLICE CRIMINAL COMPLAINT

Docket Number: CR 508-19	Date Filed: 09/29/19	OTN/LiveScan Number L753681-5	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.
 (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	1	4107	(a)(6)	of the	Title 18 , PA Crimes Code	1	F3		110
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Deceptive or Fraudulent Business Practices
 Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT, in the course of business, did make or induce others to rely on a false or misleading written statement for the purpose of obtaining property or credit; TO WIT, The Defendant did require Goodoco Mechanical, Inc. employees to falsely record classification of hours worked while working on prevailing wage jobs, in violation of Section 4107 (a)(6) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	2	3921	(a)	of the	Title 18 , PA Crimes Code	9	F3		060/23A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Unlawful Taking or Disposition
 Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did unlawfully take or exercise unlawful control over movable property; TO WIT, The Defendant took or exercised unlawful control over U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 2-10, with the intent to deprive the owner thereof, in violation of Section 3921(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR508-19	Date Filed: 09/27/19	OTN/LiveScan Number U753681-5	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.
 (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	3	3922	(a)(1)	of the	Title 18 , PA Crimes Code	9	F3		110/26A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Deception

Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did intentionally obtain or withhold property of another by creating or reinforcing a false impression; TO WIT, The Defendant obtained or withheld U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 11-19, by creating or reinforcing a false impression, in violation of Section 3922(a)(1) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	4	3925	(a)	of the	Title 18 , PA Crimes Code	9	F3		130/280
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Receiving Stolen Property

Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did intentionally receive, retain or dispose of movable property; TO WIT, The Defendant received, retained or disposed of U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs as described in the attached Schedule of Counts 20-28; knowing that such property was stolen, or believing that it had probably been stolen, in violation of Section 3925(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR508-19	Date Filed: 09/27/19	OTN/LiveScan Number U753681-5	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.

(Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	5	3927	(a)	of the	Title 18 , PA Crimes Code	9	F3		120/270
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Failure to Make Required Disposition of Funds Received

Acts of the accused associated with this Offense:

IN THAT, on or about said date, THE DEFENDANT did obtain property upon agreement, or subject to a known legal obligation to make specified payments or other disposition from such property or its proceeds or from his own property to be reserved in an equivalent amount; TO WIT, The Defendant obtained U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 29-37, and did intentionally deal with the property so obtained as his own and did fail to make the required payment or disposition, in violation of Section 3927(a) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	6	3921	(a)	of the	Title 18 , PA Crimes Code	13	M1		060/23A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Unlawful Taking or Disposition

Acts of the accused associated with this Offense:

IN THAT, on or about said date, THE DEFENDANT did unlawfully take or exercise unlawful control over movable property; TO WIT, The Defendant took or exercised unlawful control over U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 38-50, with the intent to deprive the owner thereof, in violation of Section 3921(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR508-19	Date Filed: 09/27/19	OTN/LiveScan Number U753681-5	Complaint/Incident Number PA17-111873
Defendant Name:	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically. (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	7	3922	(a)(1)	of the	Title 18, PA Crimes Code	13	M1		110/26A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Deception

Acts of the accused associated with this Offense:
IN THAT, on or about said date, THE DEFENDANT did intentionally obtain or withhold property of another by creating or reinforcing a false impression; TO WIT, The Defendant obtained or withheld U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 51-63, by creating or reinforcing a false impression, in violation of Section 3922(a)(1) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	8	3925	(a)	of the	Title 18, PA Crimes Code	13	M1		130/280
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Receiving Stolen Property

Acts of the accused associated with this Offense:
IN THAT, on or about said date, THE DEFENDANT did intentionally receive, retain or dispose of movable property; TO WIT, The Defendant received, retained or disposed of U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs as described in the attached Schedule of Counts 64-76, knowing that such property was stolen, or believing that it had probably been stolen, in violation of Section 3925(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR508-19	Date Filed: 09/27/19	OTN/LiveScan Number U753681-5	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.
 (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	9	3927	(a)	of the	Title 18, PA Crimes Code	13	M1		120/270
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Failure to Make Required Disposition of Funds Received

Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did obtain property upon agreement, or subject to a known legal obligation to make specified payments or other disposition from such property or its proceeds or from his own property to be reserved in an equivalent amount; TO WIT, The Defendant obtained U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 77-89, and did intentionally deal with the property so obtained as his own and did fail to make the required payment or disposition, in violation of Section 3927(a) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	10	3921	(a)	of the	Title 18, PA Crimes Code	5	M2		060/23A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Unlawful Taking or Disposition

Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did unlawfully take or exercise unlawful control over movable property; TO WIT, The Defendant took or exercised unlawful control over U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 90-94, with the intent to deprive the owner thereof, in violation of Section 3921(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR 508-19	Date Filed: 09/27/19	OTN/LiveScan Number U7536815	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.
 (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	11	3922	(a)(1)	of the	Title 18 , PA Crimes Code	5	M2		110/26A
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Deception
 Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did intentionally obtain or withhold property of another by creating or reinforcing a false impression; TO WIT, The Defendant obtained or withheld U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 95-99, by creating or reinforcing a false impression, in violation of Section 3922(a)(1) of the PA Crimes Code.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	12	3925	(a)	of the	Title 18 , PA Crimes Code	5	M2		130/280
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Receiving Stolen Property
 Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did intentionally receive, retain or dispose of movable property; TO WIT, The Defendant received, retained or disposed of U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs as described in the attached Schedule of Counts 100-104, knowing that such property was stolen, or believing that it had probably been stolen, in violation of Section 3925(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR 508-19	Date Filed: 09/27/19	OTN/LiveScan Number 4753681-5	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically.
 (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older: 0
------------------	--	---	---	--------------------------------------

<input type="checkbox"/> Lead?	13	3927	(a)	of the	Title 18, PA Crimes Code	5	M2		120/270
	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
------------------------------	-----------------	-------------------------------------	--------------------------------------	------------------------------------

Statute Description (include the name of statute or ordinance):
Theft by Failure to Make Required Disposition of Funds Received

Acts of the accused associated with this Offense:
 IN THAT, on or about said date, THE DEFENDANT did obtain property upon agreement, or subject to a known legal obligation to make specified payments or other disposition from such property or its proceeds or from his own property to be reserved in an equivalent amount; TO WIT, The Defendant obtained U.S. Currency in the form of wages and fringe benefits owed to Goodco Mechanical, Inc. employees working prevailing wage jobs, as described in the attached Schedule of Counts 105-109, and did intentionally deal with the property so obtained as his own and did fail to make the required payment or disposition, in violation of Section 3927(a) of the PA Crimes Code.



POLICE CRIMINAL COMPLAINT

Docket Number: CR508-19	Date Filed: 09/27/19	OTN/LiveScan Number 47536815	Complaint/Incident Number PA17-111873
Defendant Name	First: GOODCO MECHANICAL	Middle:	Last:

- I ask that a warrant of arrest or a summons be issued and that the defendant be required to answer the charges I have made.
- I verify that the facts set forth in this complaint are true and correct to the best of my knowledge or information and belief. This verification is made subject to the penalties of Section 4904 of the Crimes Code (18 Pa.C.S. §4904) relating to unsworn falsification to authorities.
- This complaint consists of the preceding page(s) numbered __ through __
- I certify that this filing complies with the provisions of the *Case Records Public Access Policy of the Unified Judicial System of Pennsylvania* that require filing confidential information and documents differently than non-confidential information and documents.

The acts committed by the accused, as listed and hereafter, were against the peace and dignity of the Commonwealth of Pennsylvania and were contrary to the Act(s) of the Assembly, or in violation of the statutes cited.

(Before a warrant of arrest can be issued, an affidavit of probable cause must be completed, sworn to before the issuing authority, and attached.)

(Date)

TPA. J.A. Watts
(Signature of Affiant)

AND NOW, on this date, 9/27/19, I certify that the complaint has been properly completed and verified. An affidavit of probable cause must be completed before a warrant can be issued.

46-3-02
(Magisterial District Court Number)

Joseph M. Morris
(Issuing Authority)





POLICE CRIMINAL COMPLAINT

Docket Number: <i>CR 508-19</i>	Date Filed: 09/27/19	OTN/LiveScan Number: <i>U75310815</i>	Complaint/Incident Number PA17-111873
Defendant Name:	First: GOODCO MECHANICAL	Middle:	Last:

AFFIDAVIT of PROBABLE CAUSE

Tpr. Jeffrey A. Walters, Trooper First Class, Badge #8189, of the Pennsylvania State Police, Bureau of Criminal Investigations assigned to the Organized Crime Section, being duly sworn according to law, deposes and says:

Your Affiant is empowered by law to conduct investigations and make arrests for offenses involving violations of the Crimes Code of Pennsylvania. In the course of his official duties, your Affiant has personally been involved in an investigation into allegations that employees of Goodco Mechanical, Inc. and Energy Stewards, owned and operated by Scott Cameron Good, were victims of theft resulting in lost wages and fringe benefits owed.

On 09/13/19, the 43rd Statewide Investigating Grand Jury issued Presentment No. 16 recommending that criminal charges be filed against Scott Cameron Good for violations of the Crimes Code of Pennsylvania. The aforementioned Presentment was accepted by the Honorable Norman A. Krumenacker, III, Supervising Judge of the Forty-Third Statewide Investigating Grand Jury by Order dated "this 13th day of September 2019."

Having read and reviewed the Presentment, and after having participated in this investigation and considering all the facts and circumstances, your Affiant is adopting the Presentment and incorporating it fully into this Affidavit of Probable Cause (A copy of the Presentment is attached hereto). Based upon my review of the testimony given before the Grand Jury and the documents produced for the Grand Jury, I believe that the testimony of the various witnesses is accurately summarized in the Presentment and that the records referred to in the Presentment are stated accurately.

Based upon my review of the evidence, I have concluded that there is probable cause to believe that GOODCO MECHANICAL engaged in illegal activities which are accurately summarized in the attached Presentment. I have determined that there is probable cause to conclude that GOODCO MECHANICAL violated the following laws of the Commonwealth of Pennsylvania:

- Theft by Unlawful Taking, 18 Pa.C.S. 3921(a)
- Theft by Deception, 18 Pa.C.S. 3922 (a)(1)
- Receiving Stolen Property, 18 Pa.C.S. 3925 (a)

(CONTINUED)

I, Tpr. Jeffrey Walters, BEING DULY SWORN ACCORDING TO THE LAW, DEPOSE AND SAY THAT THE FACTS SET FORTH IN THE FOREGOING AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

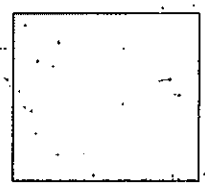
I CERTIFY THAT THIS FILING COMPLIES WITH THE PROVISIONS OF THE CASE RECORDS PUBLIC ACCESS POLICY OF THE UNIFIED JUDICIAL SYSTEM OF PENNSYLVANIA THAT REQUIRE FILING CONFIDENTIAL INFORMATION AND DOCUMENTS DIFFERENTLY THAN NON-CONFIDENTIAL INFORMATION AND DOCUMENTS.

Jeffrey A. Walters
(Signature of Affiant)

Sworn to me and subscribed before me this 27th day of SEP 2019.

Date *Joseph M. Morse*, Magisterial District Judge

My commission expires first Monday of January, 2024





POLICE CRIMINAL COMPLAINT

Docket Number: CB 508-19	Date Filed: 09/27/19	OTN/LiveScan Number: U7536815	Complaint/Incident Number PA17-111873
Defendant Name:	First: GOODCO MECHANICAL	Middle:	Last:

AFFIDAVIT of PROBABLE CAUSE

Theft by Failure to Make Required Disposition of Funds Received, 18 Pa.C.S. 3927(a)

Deceptive or Fraudulent Business Practices, 18 Pa.C.S. 4107(a)(6)

I, TPR. JEFFREY WALTERS, BEING DULY SWORN ACCORDING TO THE LAW, DEPOSE AND SAY THAT THE FACTS SET FORTH IN THE FOREGOING AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

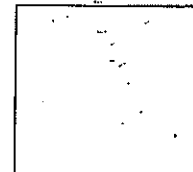
I CERTIFY THAT THIS FILING COMPLIES WITH THE PROVISIONS OF THE CASE RECORDS PUBLIC ACCESS POLICY OF THE UNIFIED JUDICIAL SYSTEM OF PENNSYLVANIA THAT REQUIRE FILING CONFIDENTIAL INFORMATION AND DOCUMENTS DIFFERENTLY THAN NON-CONFIDENTIAL INFORMATION AND DOCUMENTS.

(Signature of Affiant)

Sworn to me and subscribed before me this 27th day of SEP 2019.

Date Deborah M. Moore, Magisterial District Judge

My commission expires first Monday of January, 2024.



Goodco Mechanical, Inc. Schedule of Counts

Count 1 - Deceptive or Fraudulent Business Practices - 18 Pa.C.S. § 4107(a)(6) - F-3

Counts 2-10 - Theft by Unlawful Taking - 18 Pa.C.S. § 3921(a) - F-3

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
2	Crawford, Brian R.	\$2,444.01	\$1,049.05			\$139.12	\$3,632.18
3	Davy, Thomas R.	\$1,702.56	\$664.37	\$48.66	\$27.06	\$231.60	\$2,674.25
4	France, Benjamin J.	\$6,723.29	\$2,852.00	\$297.65	\$155.24	\$58.69	\$10,086.87
5	Jones, James E.	\$2,867.56	\$1,122.56			\$226.66	\$4,216.78
6	Lair, Michael E.	\$5,999.21	\$2,644.23	\$72.00	\$49.70	\$176.26	\$8,941.40
7	Novikov, Vitaliy V.	\$2,064.37	\$873.40	\$119.89	\$63.14	\$942.24	\$4,063.04
8	Spangle Jr., Scott T.	\$4,131.45	\$1,682.39				\$5,813.84
9	Weaver, John M.	\$2,549.40	\$980.13				\$3,529.53
10	Zendek, Jonathan Q.	\$7,716.83	\$3,245.64	\$14.40	\$9.94		\$10,986.81

Counts 11-19 - Theft by Deception - 18 Pa.C.S. § 3922(a)(1) - F-3

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
11	Crawford, Brian R.	\$2,444.01	\$1,049.05			\$139.12	\$3,632.18
12	Davy, Thomas R.	\$1,702.56	\$664.37	\$48.66	\$27.06	\$231.60	\$2,674.25
13	France, Benjamin J.	\$6,723.29	\$2,852.00	\$297.65	\$155.24	\$58.69	\$10,086.87
14	Jones, James E.	\$2,867.56	\$1,122.56			\$226.66	\$4,216.78
15	Lair, Michael E.	\$5,999.21	\$2,644.23	\$72.00	\$49.70	\$176.26	\$8,941.40
16	Novikov, Vitaliy V.	\$2,064.37	\$873.40	\$119.89	\$63.14	\$942.24	\$4,063.04
17	Spangle Jr., Scott T.	\$4,131.45	\$1,682.39				\$5,813.84
18	Weaver, John M.	\$2,549.40	\$980.13				\$3,529.53
19	Zendek, Jonathan Q.	\$7,716.83	\$3,245.64	\$14.40	\$9.94		\$10,986.81

Counts 20-28 - Receiving Stolen Property - 18 Pa.C.S. § 3925(a) - F-3

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
20	Crawford, Brian R.	\$2,444.01	\$1,049.05			\$139.12	\$3,632.18
21	Davy, Thomas R.	\$1,702.56	\$664.37	\$48.66	\$27.06	\$231.60	\$2,674.25
22	France, Benjamin J.	\$6,723.29	\$2,852.00	\$297.65	\$155.24	\$58.69	\$10,086.87
23	Jones, James E.	\$2,867.56	\$1,122.56			\$226.66	\$4,216.78
24	Lair, Michael E.	\$5,999.21	\$2,644.23	\$72.00	\$49.70	\$176.26	\$8,941.40
25	Novikov, Vitaliy V.	\$2,064.37	\$873.40	\$119.89	\$63.14	\$942.24	\$4,063.04
26	Spangle Jr., Scott T.	\$4,131.45	\$1,682.39				\$5,813.84
27	Weaver, John M.	\$2,549.40	\$980.13				\$3,529.53
28	Zendek, Jonathan Q.	\$7,716.83	\$3,245.64	\$14.40	\$9.94		\$10,986.81

Counts 29-37 - Theft by Failure to Make Required Disposition of Funds - 18 Pa.C.S. § 3927(a) - F-3

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
29	Crawford, Brian R.	\$2,444.01	\$1,049.05			\$139.12	\$3,632.18
30	Davy, Thomas R.	\$1,702.56	\$664.37	\$48.66	\$27.06	\$231.60	\$2,674.25
31	France, Benjamin J.	\$6,723.29	\$2,852.00	\$297.65	\$155.24	\$58.69	\$10,086.87
32	Jones, James E.	\$2,867.56	\$1,122.56			\$226.66	\$4,216.78
33	Lair, Michael E.	\$5,999.21	\$2,644.23	\$72.00	\$49.70	\$176.26	\$8,941.40
34	Novikov, Vitaliy V.	\$2,064.37	\$873.40	\$119.89	\$63.14	\$942.24	\$4,063.04
35	Spangle Jr., Scott T.	\$4,131.45	\$1,682.39				\$5,813.84
36	Weaver, John M.	\$2,549.40	\$980.13				\$3,529.53
37	Zendek, Jonathan Q.	\$7,716.83	\$3,245.64	\$14.40	\$9.94		\$10,986.81

Counts 38-50 - Theft by Unlawful Taking - 18 Pa.C.S. § 3921(a) - M-1

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
38	Brown, Keith E.			\$584.91	\$375.00	\$66.67	\$1,026.58
39	Brown, Kevin D			\$173.47	\$105.93		\$279.40
40	Chartrand, Bruce E.			\$161.10	\$71.73		\$232.83
41	Grubb Jr., Carl M.			\$398.10	\$198.98		\$597.08
42	Hall, Alex R.			\$344.13	\$220.17		\$564.30
43	Hamilton, Kevin L.	\$64.17	\$22.38		\$238.20		\$324.75
44	Harpster, Robert E.	\$829.57	\$357.34	\$265.54	\$140.77		\$1,593.22
45	Kibe, Jeremy D.			\$202.52	\$110.36	\$13.45	\$326.33
46	Martin, Nathan A.	\$207.90	\$103.40				\$312.35
47	Morris, Colin H.			\$280.58	\$149.13	\$17.39	\$447.10
48	Schaefer, Joseph M.			\$776.89	\$519.54	\$44.04	\$1,340.47
49	Strong, Jonathan A.			\$129.40	\$78.38	\$0.15	\$207.93
50	Varner, Raymond E.			\$1,055.49	\$577.14	\$8.39	\$1,641.02

Counts 51-63 - Theft by Deception - 18 Pa.C.S. § 3922(a)(1) - M-1

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
51	Brown, Keith E.			\$584.91	\$375.00	\$66.67	\$1,026.58
52	Brown, Kevin D			\$173.47	\$105.93		\$279.40
53	Chartrand, Bruce E.			\$161.10	\$71.73		\$232.83
54	Grubb Jr., Carl M.			\$398.10	\$198.98		\$597.08
55	Hall, Alex R.			\$344.13	\$220.17		\$564.30
56	Hamilton, Kevin L.	\$64.17	\$22.38		\$238.20		\$324.75
57	Harpster, Robert E.	\$829.57	\$357.34	\$265.54	\$140.77		\$1,593.22
58	Kibe, Jeremy D.			\$202.52	\$110.36	\$13.45	\$326.33
59	Martin, Nathan A.	\$207.90	\$103.40				\$312.35
60	Morris, Colin H.			\$280.58	\$149.13	\$17.39	\$447.10
61	Schaefer, Joseph M.			\$776.89	\$519.54	\$44.04	\$1,340.47
62	Strong, Jonathan A.			\$129.40	\$78.38	\$0.15	\$207.93
63	Varner, Raymond E.			\$1,055.49	\$577.14	\$8.39	\$1,641.02

Counts 64-76 - Receiving Stolen Property - 18 Pa.C.S. § 3925(a) - M-1

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
64	Brown, Keith E.			\$584.91	\$375.00	\$66.67	\$1,026.58
65	Brown, Kevin D			\$173.47	\$105.93		\$279.40
66	Chartrand, Bruce E.			\$161.10	\$71.73		\$232.83
67	Grubb Jr., Carl M.			\$398.10	\$198.98		\$597.08
68	Hall, Alex R.			\$344.13	\$220.17		\$564.30
69	Hamilton, Kevin L.	\$64.17	\$22.38		\$238.20		\$324.75
70	Harpster, Robert E.	\$829.57	\$357.34	\$265.54	\$140.77		\$1,593.22
71	Kibe, Jeremy D.			\$202.52	\$110.36	\$13.45	\$326.33
72	Martin, Nathan A.	\$207.90	\$103.40				\$312.35
73	Morris, Colin H.			\$280.58	\$149.13	\$17.39	\$447.10
74	Schaefer, Joseph M.			\$776.89	\$519.54	\$44.04	\$1,340.47
75	Strong, Jonathan A.			\$129.40	\$78.38	\$0.15	\$207.93
76	Varner, Raymond E.			\$1,055.49	\$577.14	\$8.39	\$1,641.02

Counts 77-89 - Theft by Failure to Make Required Disposition of Funds - 18 Pa.C.S. § 3927(a) - M-1

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
77	Brown, Keith E.			\$584.91	\$375.00	\$66.67	\$1,026.58
78	Brown, Kevin D			\$173.47	\$105.93		\$279.40
79	Chartrand, Bruce E.			\$161.10	\$71.73		\$232.83
80	Grubb Jr., Carl M.			\$398.10	\$198.98		\$597.08
81	Hall, Alex R.			\$344.13	\$220.17		\$564.30
82	Hamilton, Kevin L.	\$64.17	\$22.38		\$238.20		\$324.75
83	Harpster, Robert E.	\$829.57	\$357.34	\$265.54	\$140.77		\$1,593.22
84	Kibe, Jeremy D.			\$202.52	\$110.36	\$13.45	\$326.33
85	Martin, Nathan A.	\$207.90	\$103.40				\$312.35
86	Morris, Colin H.			\$280.58	\$149.13	\$17.39	\$447.10
87	Schaefer, Joseph M.			\$776.89	\$519.54	\$44.04	\$1,340.47
88	Strong, Jonathan A.			\$129.40	\$78.38	\$0.15	\$207.93
89	Varner, Raymond E.			\$1,055.49	\$577.14	\$8.39	\$1,641.02

Counts 90-94 - Theft by Unlawful Taking - 18 Pa.C.S. § 3921(a) - M-2

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
90	Grissinger, Dirk A.			\$115.20	\$79.52		\$194.72
91	Kerstetter, Zachary L.			\$93.60	\$64.61		\$158.21
92	Paul, Jason W.			\$15.65	\$8.52		\$24.17
93	Strouse, Jacob			\$14.40	\$9.94		\$24.34
94	Yetsko, Stephen			\$16.85	\$9.02		\$25.87

Counts 95-99 - Theft by Deception - 18 Pa.C.S. § 3922(a)(1) - M-2

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
95	Grissinger, Dirk A.			\$115.20	\$79.52		\$194.72
96	Kerstetter, Zachary L.			\$93.60	\$64.61		\$158.21
97	Paul, Jason W.			\$15.65	\$8.52		\$24.17
98	Strouse, Jacob			\$14.40	\$9.94		\$24.34
99	Yetsko, Stephen			\$16.85	\$9.02		\$25.87

Counts 100-104 - Receiving Stolen Property - 18 Pa.C.S. § 3925(a)- M-2

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
100	Grissinger, Dirk A.			\$115.20	\$79.52		\$194.72
101	Kerstetter, Zachary L.			\$93.60	\$64.61		\$158.21
102	Paul, Jason W.			\$15.65	\$8.52		\$24.17
103	Strouse, Jacob			\$14.40	\$9.94		\$24.34
104	Yetsko, Stephen			\$16.85	\$9.02		\$25.87

Counts 105-109 - Theft by Failure to Make Required Disposition of Funds - 18 Pa.C.S. § 3927(a) - M-2

<u>Count</u>	<u>Name</u>	<u>Underpayment of Electrician Wages</u>	<u>Underpayment of Electrician Fringe</u>	<u>Underpayment of Plumber Wages</u>	<u>Underpayment of Plumber Fringe</u>	<u>Forfeited Vacation</u>	<u>Total</u>
105	Grissinger, Dirk A.			\$115.20	\$79.52		\$194.72
106	Kerstetter, Zachary L.			\$93.60	\$64.61		\$158.21
107	Paul, Jason W.			\$15.65	\$8.52		\$24.17
108	Strouse, Jacob			\$14.40	\$9.94		\$24.34
109	Yetsko, Stephen			\$16.85	\$9.02		\$25.87

INTRODUCTION

We, the members of the Forty-Third Statewide Investigating Grand Jury, having received and reviewed evidence pertaining to violations of the Pennsylvania Crimes Code occurring in Clearfield County, Pennsylvania, as well as other Pennsylvania counties, pursuant to Notice of Submission of Investigation No. 5, do hereby make the following findings of fact and recommendation of charges.

FINDINGS OF FACT

This investigation began as an inquiry into allegations of theft of wages and benefits from employees, as part of a misclassification scheme on a \$16 million public works project in 2014. The project involved the construction of a new district headquarters for the Pennsylvania Department of Transportation (“PennDOT”), located at 70 PennDOT Drive in Clearfield, Clearfield County, and the work was subject to the provisions of the Pennsylvania Prevailing Wage Act, 43 P.S. §§ 165-1 – 165-17. Journeymen who were employed on the project reported that they were the victims of wage and benefit theft.

Over the course of its twenty-one month investigation,¹ the Grand Jury learned that Scott Cameron Good (“Good”), the owner of Goodco Mechanical, Inc. (“Goodco”), a mechanical contractor based in Centre County that worked on public works projects in Clearfield, Centre, and other Pennsylvania Counties, engaged in a misclassification scheme, whereby journeymen electricians and plumbers were directed to record a portion of the hours they worked each workday as lower paid laborers, in order to reduce labor costs. This misrepresentation of the proper wage classification allowed Good and Goodco to bid projects with lower wage and fringe benefits costs.

¹ This investigation was initially submitted to the Fortieth Statewide Investigating Grand Jury at Notice of Submission of Investigation No. 49. The investigation was transferred to the Forty-Third Statewide Investigating Grand Jury upon expiration of the prior Grand Jury.

Testimony further revealed that this same scheme was utilized by Good and Goodco on all prevailing wage projects dating back to at least 2010. The Grand Jury learned that journeymen workers on prevailing wage projects were all certified electricians or plumbers and all performed full-time work – often four, ten-hour days each week – in their respective trades for Goodco. Notwithstanding, workers were instructed by Good and supervisors on his behalf to allocate their time on timesheets by pre-determined ratios, such as nine hours as electricians and one hour as a laborer each work day.

Although employees were hesitant to complain about the wage and benefit practices for fear of retaliation in the workplace and/or being fired by Good, following completion of the Clearfield County PennDOT project, several certified electricians reported that they were not paid the correct rate for a portion of their workday and that Good inappropriately withheld money from the fringe benefit portion of their compensation. Investigation into these allegations revealed that Goodco was regularly underpaying wages for journeymen and claiming unlawful benefits credits on this and other prevailing wage projects.

Good denied these allegations while under oath before the Grand Jury.

A. Prevailing Wage Work, Proper Journeymen Classification Requirements and Work Performed by Goodco Journeymen.

The Grand Jury heard extensive testimony as to the nature of prevailing wage work, the requirements of contractors in bidding prevailing wage work and the administration of payments made in accordance with prevailing wage certifications. In addition, detailed testimony regarding the specific tasks performed and tools utilized by various journeymen mechanics was received. Because prevailing wage work is publicly funded, the Grand Jury learned that strict adherence to the law is required of all contractors who are awarded this type of work.

1. Prevailing Wage Work and Compliance Requirements.

The Grand Jury heard testimony regarding prevailing wage work and legal compliance requirements from Timothy Helm ("Helm"), former Chief of Government Contracts Enforcement with the United States Department of Labor ("USDOL"). Helm testified that he has more than 30 years of experience investigating and enforcing federal prevailing wage laws. From 1994 until approximately 2015, Helm was responsible for overseeing enforcement and compliance of all federal prevailing wage programs throughout the United States.

Helm explained that the Davis-Bacon Act ("DBA") is intended to ensure that wages paid to workers on any construction project receiving federal funds comport with the wages that prevail in that particular geographical region. The Prevailing Wage Act ("PWA") is Pennsylvania's version of the DBA and when the PWA is silent on an issue, courts and Pennsylvania Department of Labor & Industry ("DLI") defer to the DBA and its precedents. The laws create level playing fields by ensuring that every bidder on a project that receives federal or state funds pays the same wage rates, as required by a prevailing wage determination. Every week, contractors must submit sworn certifications attesting that wages and fringe benefits are being paid in accordance with law.

Further, Helm testified that wage determinations specify the wages that a contractor must pay each classification of worker – such as electricians, plumbers, laborers, etc. – on a project. All workers must be paid the applicable wage determination rate for all wages and benefits earned in each classification each week. Each wage determination consists of both an hourly rate and fringe benefit component. Typically, labor agreements for various trades unions assist the USDOL and DLI in determining what tasks are associated with particular trades and the appropriate wage and fringe benefits rates prevailing in a geographical area. Helm explained that it is generally impermissible for an employer to split a worker's classification; therefore, a worker classified as

an electrician at the start of the day who performs the work of an electrician the entire work day and must be compensated accordingly.

Finally, Helm testified that contractors are required to file weekly certified payrolls attesting that the contractor paid the correct wages and benefits to its workers with the contracting government agency. Helm explained that a subcontractor is required to file its certified payrolls with the general contractor, who will then file all certified payrolls for the project with the contracting government agency.

2. Proper Journeyman Classifications.

The Grand Jury heard detailed testimony from witnesses describing the tasks and tools associated with electricians, plumbers and laborers.

a. Journeyman Electrician Work vs. Laborer Work.

Daniel J. Gioiosa ("Gioiosa"), a supervisor for the DLI Bureau of Labor Law Compliance, Altoona and Harrisburg district offices, appeared before the Grand Jury. He explained that he supervises enforcement of 12 labor laws, including the PWA. Gioiosa described the tasks and tools associated with both journeyman electrician and laborer classifications.

Gioiosa testified that the following work is done exclusively by electricians: Pulling wire/conduit; mounting panels, controllers, other electrical devices; carrying tools used by electricians onto worksite; cleaning up "as you go" of wires and other materials used by electricians; repairing and replacing wiring, equipment and fixtures using job-specific tools; installing conduit through concealed areas of structures; installing wire and fittings; core drilling for electrical conduit; connecting power sources; fastening electrical boxes, switches and outlets; and similar tasks. Further, Gioiosa testified that tools used by journeyman electricians include: Conduit benders; tic and volt meters; wire strippers; Ohmmeters; and similar tools. Gioiosa

testified that laborer tasks include: Sweeping and general cleanup on worksites; use of brooms; digging trenches; pushing dumpster carts around worksite to collect debris; moving materials such as block and stone around worksites; unloading trucks; drilling a common hole – if not used by one craft; and similar tasks.

The Grand Jury heard similar testimony from Alfred Franklin (“Franklin”), Assistant Business Manager of the International Brotherhood of Electrical Workers, Local Union No. 5, who testified that although laborers are responsible for the majority of job site cleanup, industry standards do not permit electricians to classify themselves as a laborer when cleaning up scraps resulting from electrician work. To the contrary, industry standards require that tradesmen maintain a clean worksite while performing electrician work, not allowing debris to accumulate creating health and safety hazards. Franklin further testified it is standard practice for electricians to dispose of the debris they create themselves, rather than have laborers clean it up.

b. Journeyman Plumber Work vs. Laborer Work.

Trooper Jeffrey A. Walters (“Trooper Walters”), a special investigator in the Pennsylvania State Police Bureau of Criminal Investigation, Organized Crime Unit, interviewed John Kane (“Kane”), the current Business Manager and Financial Secretary for Plumbers Local 690, with jurisdiction throughout the eastern half of Pennsylvania. Kane has served in that capacity since 2007, has been a certified plumber since 1979 and is a certified Master plumber.

Trooper Walters testified that during the interview, Kane explained that certified plumbers use specific tools in their craft, including: Shovels; acetylene torches for soldering/cutting; tubing cutters (plastic and metal); no hub cutters (cast iron pipe); carbonadium blades (large pipe cutters); monkey wrenches; crescent wrenches; lead pots; packing irons; caulking irons; hilti guns (used for installing hangers); and core hole drills. Further, Kane explained that “everything on the P

Drawing [plumbing specification] is the work of the plumber” and that plumbers check these drawings to locate the “job site trail” and gather materials. Specifically, plumbers install: Various types of piping (*i.e.* PEX, cast, PVC, copper, etc.), either underground or “high reach;” different types of hangers; PVC installations (which require a knowledge of cleaners and cement along with the different cutters); connections to many appliances (*i.e.* furnaces, hot water tanks, etc.); specialty equipment; and similar tasks.

Further, Trooper Walters testified that Kane stated many prevailing wage jobs utilize laborers specifically for cleanup purposes; however, plumbers generally perform clean-up tasks on their worksites, without the assistance of any laborers. Kane stated to Trooper Walters that plumbers clean up as they work by taking debris to a “centralized location,” where laborers will later come around and dispose of it. Laborers do the floor sweeping afterwards as a part of their clean-up duties. As a result, Kane explained plumbers work a full eight hours as plumbers when on a job and not seven hours as a plumber and one hour as a laborer. Trooper Walters further testified that Kane explained that on prevailing wage jobs “open shops,” or non-union contractors, will mandate that their employees split their work hours in this manner – a ratio of journeyman plumber hours to laborer hours – in order to keep wage costs down and to “beat out” union contractors on bids. Kane explained to Trooper Walters that workers rarely say anything because they “need their jobs to feed their families.”

c. Journeymen Keep the Same Classification Throughout the Workday.

Gioiosa testified that use of a pre-determined ratio is never permissible, and that it is rarely permissible to divide a worker’s day into multiple classifications. When determining the work performed by various classifications of employees, the DLI relies on custom and usage in the specific industry and these rates are to be used by all businesses bidding on prevailing wage work.

On these projects, all workers within a certain classification – such as electricians, plumbers and laborers – must be paid the prevailing rate for the work done by that trade on the project for all hours worked. This prevailing wage includes both wage and fringe benefit rates for all hours worked.

3. Work Performed by Goodco Mechanical Journeymen.

Trooper Walters testified that he spoke with certified electricians Brian Crawford, Michael Lair, Jonathan Zednick, Jamie Jones, and Scott Sprangle, all current and former employees of Goodco. All of these individuals confirmed to Trooper Walters that they worked on the PennDOT Clearfield County project. Trooper Walters relayed that these individuals typically performed automatic temperature control work for Goodco and they described that they performed the following work as electricians: Pull wire; pull conduit; terminate with mount panels; mount controllers; transport electrician tools to and from worksites; clean up cut wire and conduit as they work; and similar tasks. Trooper Walters testified that these individuals described the tools electricians use to include: Conduit benders; tic meters; volt meters; saws; drills; wire strippers; specified screwdrivers; Ohmmeters; and similar tools. They explained to Trooper Walters that they never performed laborer tasks such as sweeping, using brooms, or performing demolition work.

Trooper Walters also testified that he spoke with Benjamin France (“France”), who has worked at Goodco as both an electrician and plumber since 2015 and has worked on several prevailing wage jobs during his tenure at Goodco. France explained to Trooper Walters that he used various specialized tools when working as a plumber to include: Monkey wrenches; channel locks; plumb bobs, core drills, different types of pipe cutters, and pipe threaders. Trooper Walters relayed that France told him that the plumbing work he completed required specialized skills,

including an understanding of pipe pitch. France explained to Trooper Walters that he would gather his debris and place in a central location for laborers to cleanup later.

B. Theft of Wages and Benefits from Goodco Mechanical Journeymen and Material Misrepresentations by Scott Good to the Grand Jury.

Following completion of the Clearfield County PennDOT project, several certified electricians employed by Goodco on the project reported that they were not paid the correct rate of pay for a portion of their workday and that Good and Goodco inappropriately withheld money from the fringe benefit portion of their compensation. Investigation into these allegations revealed that Goodco was underpaying wages and claiming unlawful benefits credits on this and other prevailing wage projects since at least 2010. When Good appeared before this Grand Jury to answer these allegations under oath, he knowingly made material misrepresentations.

1. Instructions to Record Hours Using Ratios of Journeyman-to-Laborer Hours, Rather than Actual Journeyman Hours.

The Grand Jury heard from six current and former electrician journeymen of Goodco. They all testified that Good, or supervisors on behalf of Good and Goodco, instructed them to misclassify their time on prevailing wage projects. These electricians testified that they generally worked four, ten-hour workdays each week and were instructed to record themselves as laborers a portion of each workday. These workers testified that they were told by Good, or a Goodco supervisor, that the practice was company policy. All of the witnesses testified that they were instructed to record at least one hour per day as a laborer, despite working as electricians. If they recorded all of their time as electricians and none as laborers, they were either instructed to change their timesheets by Good, or someone would change their timesheets to reflect the pre-determined electrician-laborer ratio.

Brian Crawford ("Crawford") testified that he was employed by Goodco as an electrician for ten years. Crawford testified that he worked as an electrician on the PennDOT job in Clearfield County. During his years working for Good as a journeyman electrician, Crawford explained that he was instructed to record a portion of each workday as laborer work. According to Crawford, the laborer rate was approximately \$20.00 less an hour than the electrician rate and the fringe benefit contribution amount for a laborer was also significantly lower than the journeyman electrician fringe rate. Crawford testified that Good specifically instructed him to record some of his time at the lower hourly laborer rate. Crawford said he did not push the issue with Good, as he was afraid if he did so he would be told to find another job.

Similar testimony was received by the Grand Jury from electrician James Jones ("Jones"), who also worked on the Clearfield County PennDOT project. He explained that Goodco employed electricians, plumbers, and heating and air conditioning service technicians, but that only electricians worked on the Clearfield County job. Jones said his workweek generally was comprised of four, ten-hour days and testified that he was required by Good to fill out a daily time sheet and to record nine hours as an electrician and one hour as a laborer each day. Further, according to Jones, if he complained about the practice to Good, he would have been removed from prevailing wage work and forced to work on private jobs at a significantly lower hourly wage or suffer discharge. He expected the same adverse workplace action would have occurred had he discussed the practice with PennDOT inspectors. Jones testified that the nine-hour electrician to one-hour laborer policy changed in approximately 2017.

Scott Spangle ("Spangle") testified that he was also employed as an electrician by Goodco and worked on the Clearfield County PennDOT job. Spangle testified that he was instructed by Good to fill out his time sheet to record his 10-hour workday as nine hours at an electricians' rate

of pay and one hour as that of a laborer, despite having worked the entire day as a journeyman electrician. Spangle testified that if an electrician failed to record time on a time sheet in this manner, Good would simply change it. Further, Spangle testified that during the Clearfield County PennDOT job, Goodco made fringe benefit contributions to a vacation fund; however, if an employee did not use the vacation time, it would be lost. The policy allowed employees to carry over three days of unused vacation time, but if it was not used within the first three months of the next calendar year, it was lost.

The Grand Jury heard from John Weaver, Jr. ("Weaver"), an electrician in the control department and former Goodco employee. Weaver testified that as an employee of Goodco, he was instructed to record at least one hour of his workday as a laborer. This procedure was explained to him the very first week of his employment with Goodco by his foreman. Weaver testified that he complained repeatedly that this was unfair and finally Good met with him to discuss the practice in June 2016. According to Weaver, Good explained that the "seven and one policy" – recording seven hours as an electrician and one as a laborer for an eight-hour workday – was legal and helped him to be more competitive in bids. Weaver testified that he told Good that he had worked for five other companies in his career as an electrician and that no one was engaged in this type of time-keeping practice other than Goodco. Similar testimony was received by the Grand Jury with respect to the misclassification scheme from electricians Jonathan Zendek and Michael Lair.

Kim Patishnock ("Patishnock"), a former accountant for Goodco, testified that soon after she started work in 2010 she was responsible for processing payroll; however, Good signed the certified payrolls submitted on the prevailing wage jobs. She testified that before she was permitted to pay workers, Good would review time sheets on prevailing wage work to ensure that

workers, such as electricians, were recording at least an hour or two at a lower laborer rate – rather than a full ten hours as a journeyman mechanic. Patishnock further testified that it was mandatory for workers to charge an hour or two to the lower laborer rate each day. In fact, she testified that Good instructed her to pay workers at the lowest hourly rate for laborers. She explained to the Grand Jury that the laborer rate resulted in both a lower hourly wage and fringe benefit contribution than those earned by electricians—and a substantial cost saving for Goodco. She also recounted that Good exercised complete control over the bidding process. Patishnock testified that she regularly had disagreements with Good involving payroll practices and was fired in 2015.

Patishnock's testimony was supported by Kathryn Koetje-Simin, who was employed by Goodco starting in the summer of 2015 until January 2016 as a controller. In that position, she managed accounting staff members, oversaw payroll accounts, accounts payable and receivable and managed other financial matters for Goodco. She testified that she was aware that employees were required to record an hour of laborer work for every shift they worked as a journeyman – including electricians, plumbers and pipefitters. She testified that this practice reduced payroll expenses and taxes and served to cut costs for Goodco.

Finally, Trooper Walters testified that as part of his investigation he collected the employee handbook for Goodco and Energy Stewards, another company owned by Good, dated March 2014, in conjunction with a search warrant executed in November ²⁰¹⁷~~2018~~. The handbook contained a vacation policy which provided: "Employees must use their vacation in the year in which it is earned. A maximum of two days may be rolled into the following year, but must be used before March 30th, and approved in advance by a supervisor. Unused rollover vacation days will be forfeited after that date." Despite representations on certified payrolls that Goodco paid employees

the prevailing fringe benefit rate for vacation benefits, employees were subject to a forfeiture of those benefits.

2. Good Falsifications

Good testified under oath before the Grand Jury. He explained that he is the owner of Goodco, which performs residential and commercial heating, air conditioning and plumbing construction and mechanical work throughout Central Pennsylvania and services these types of ^{residential} residential and commercial systems. Further, Good testified that the business has a controls division that installs low-voltage specialty wiring. Good explained that electricians perform work in the automatic temperature controls division of Goodco and may work part-time in a separate company he owns, Energy Stewards, a commercial lighting business.

Good agreed that Goodco performed prevailing wage work on the PennDOT project in Clearfield County in 2014. On that job, Good explained that his company performed automatic temperature control work. Good testified:

When we are doing a project, there are certain tasks that are considered to be electrician's tasks and that is governed by the Department of Labor & Industry. There are also tasks that are performed, that can be considered other tasks. In other words, oftentimes, we use laborer classification when those same individuals are doing other work. And Labor & Industry – the Department of Labor & Industry specifies that what those – what those tasks are. And so on – so on every job – on every job, whether it is, you know, the Clearfield project or any project, our electricians are to be paid for the work that they perform. And so that was – that was what I was expecting of them of that project as well.

In his testimony before the Grand Jury, Good denied that he had ever instructed electricians to misclassify themselves as laborers for a portion of their work day:

Q: So on the PennDOT [Clearfield County construction] job, an electrician comes to work and he works eight hours at that job, was there any formula for how he was to document his time for that particular day?

A: He was to pay himself based on the work that he did.

Q: Was he ever instructed to pay himself or to document that he did six and two or eight and one?

A: No, sir.

Q: Did you ever tell -- did you ever tell an employee on the PennDOT job, write down on his timesheet that he worked six and two; six hours an electrician two hours as a laborer?

A: No, sir.

Q: Did you ever tell any employee on any job to document their timesheet as six and two, six hours laborer--six hours as an electrician and two hours laborer?

A: No, sir.

Q: Did you ever tell any employee on any job to document their time in a ratio whether it would be six and two, seven and one, eight and two, eight and one? Did you ever do that--tell anyone to do that?

A: No, sir. My employees were specifically instructed to put down the time that they worked based on the work that they did.

Further, Good testified:

My instructions to my people has [sic] always been put down the work that you performed and so there have been conversations regarding why is there no laborer time because based on the classifications that -- that are established by Labor & Industry. There are certain things that I know as a general rule somebody is doing some time during the week. And so when an employee would put down 40 electrician and zero, I would ask the question nobody did any labor work this week? So questioning what they put down but never ever would I tell somebody to specifically put down a ratio.

Good claimed that he provides employees that work on prevailing wage projects with the DLI's list of tasks generally associated with each trade classification and asks them to record their time in accordance with the list of tasks associated with each trade. Under oath, when questioned as to whether he ever told any employee to change a time sheet, Good testified "No. Absolutely not. . . . I never told anybody to change a time sheet." The Grand Jury finds this testimony not to be credible or worthy of belief. Good conceded that the wage rate and the fringe benefit rates are

lower for the laborer classification than electricians and plumbers. Likewise, he conceded that employees that did not use the vacation time allotted to them in a calendar year would lose their vacation time and would not receive payment.

C. Prior Violations of the Prevailing Wage Laws by Good, as Determined by the Pennsylvania Department of Labor and Industry.

Trooper Walters testified that as part of his investigation, he collected an Adjudication and Order issued by the DLI. In that Adjudication, Respondents were identified as Allied Mechanical and Electrical, Incorporated and State College Electrical and Mechanical, Incorporated. The Adjudication identified Good as Vice President of Allied Mechanical. Trooper Walters presented the Adjudication and Order, dated January 20, 2006, which was signed by the DLI Secretary and determined that the companies were in violation of Pennsylvania prevailing wage laws. Trooper Walters testified that the conduct alleged in that case was the same as what occurred in this matter. Specifically, Allied Mechanical required electricians and other skilled journeymen to record a portion of their workday in the lower paid laborer classification.

The Grand Jury heard testimony from Gioiosa, further detailing this Adjudication. Gioiosa discussed his involvement in the investigation of Allied Mechanical & Electrical, Inc. in 2003. The investigation commenced when DLI received complaints from employees about payment of wages by the company on prevailing wage jobs. Specifically, the scheme involved the payment of prevailing wages based on a formula/ratio where journeymen electricians were instructed to record their time as six hours journeyman electrician and two hours laborer for every eight-hour shift.

Early in the investigation, Gioiosa testified that representatives of Allied Mechanical, including Vice President Scott Good, came into his Altoona office to discuss the allegations. During the meeting, Gioiosa made clear to them that they could not change the classification of

journeymen electricians for restroom breaks, work area cleanup and similar tasks to manipulate the amount of their bids on public works projects. In other words, they were not to misclassify workers to save money on payroll costs in an effort to skew their bids to be the low bidder on prevailing wage jobs. Gioiosa testified that he told them that the practice was illegal and they were instructed immediately to cease paying employees based on this type of ratio.

Notwithstanding, Good and the company continued to use ratios when paying their workers on prevailing wage projects. As a result, the DLI found Allied Mechanical to be in violation of the prevailing wage laws. Gioiosa testified that Allied Mechanical was required to pay restitution to workers and other penalties as a result of its unlawful conduct. It was debarred for a period of three years from bidding on any public works projects. Gioiosa emphasized in his testimony that Good was well-aware and had been given *specific notice by him* that this type of misclassification constituted wage theft and violated prevailing wage laws.

D. Underpayment of Employee Wages and Diversion of Benefits

Good and Goodco saved payroll costs by instructing employees to misclassify their work hours. Through this misclassification scheme, Goodco manufactured savings by underpaying workers' wages and fringe benefits, thereby enabling Good to bid projects lower than other bidders on prevailing wage work. Good and Goodco also reduced the total amount it paid toward employees' fringe benefits by crediting to itself hourly vacation benefits due to employees.

The Grand Jury received testimony and a report from forensic accountant and fraud examiner Kori Bogard ("Bogard") of the Office of Attorney General who reviewed payroll information for Goodco. Specifically, he reviewed Goodco's QuickBooks and Foundations software to identify prevailing wages projects performed by Goodco between January 1, 2010, through March 17, 2019.

1. The Underpayment of Wages to Employees.

With respect to the underpayment of journeymen electrician wages, Bogard found:

From the payroll data, 74,302.76 hours for electricians were identified on prevailing wage projects from January 1, 2010, through March 17, 2019. Of these hours, electricians were paid at laborer rates for 5,248.50 of the hours as illustrated below:

Year	Electrician Hours	%	Laborer Hours	%	Total Hours
2010	6,110.00	90%	707.00	10%	6,817.00
2011	14,557.50	92%	1,270.00	8%	15,827.50
2012	5,831.51	92%	493.00	8%	6,324.51
2013	8,051.00	92%	665.00	8%	8,716.00
1/1/2014 - 6/30/2014	1,760.00	91%	173.50	9%	1,933.50
7/1/2014 - 12/31/2014	3,296.00	92%	272.00	8%	3,568.00
2015	5,956.50	92%	505.00	8%	6,461.50
2016	12,089.50	92%	1,081.00	8%	13,170.50
2017	7,622.00	99%	33.00	1%	7,655.00
2018	3,653.25	99%	49.00	1%	3,702.25
1/1/2019 - 3/17/2019	127.00	100%	-	0%	127.00
	<u>69,054.26</u>		<u>5,248.50</u>		<u>74,302.76</u>

As a result of the hours electricians were paid as laborers, Bogard found \$151,400.00 of underpayment as illustrated below:

Year	Laborer Hours	Underpaid Wages	Underpaid Fringe Benefits	Total Underpayment
2010	707.00	\$ 16,025.15	\$ 5,392.99	\$ 21,418.14
2011	1,270.00	\$ 24,908.13	\$ 9,289.67	\$ 34,197.80
2012	493.00	\$ 9,466.02	\$ 3,503.12	\$ 12,969.14
2013	665.00	\$ 12,977.15	\$ 6,142.51	\$ 19,119.66
1/1/2014 - 6/30/2014	173.50	\$ 3,715.92	\$ 1,636.67	\$ 5,352.59
7/1/2014 - 12/31/2014	272.00	\$ 5,843.55	\$ 2,443.95	\$ 8,287.50
2015	505.00	\$ 10,561.91	\$ 4,326.81	\$ 14,888.72
2016	1,081.00	\$ 23,171.07	\$ 9,604.73	\$ 32,775.80
2017	33.00	\$ 709.53	\$ 302.52	\$ 1,012.05
2018	49.00	\$ 908.62	\$ 469.98	\$ 1,378.60
1/1/2019 - 3/17/2019	-	\$ -	\$ -	\$ -
	<u>5,248.50</u>	<u>\$ 108,287.05</u>	<u>\$ 43,112.95</u>	<u>\$ 151,400.00</u>

With respect to the underpayment of journeymen plumber wages, Bogard found:

From the payroll data, 32,689.26 hours for plumbers were identified on prevailing wage projects from January 1, 2010, through March 17, 2019. Of these hours, plumbers were paid at laborer rates for 2,166.75 of the hours as illustrated below:

Year	Plumber Hours	%	Laborer Hours	%	Total Hours
2010	2,600.00	87%	402.00	13%	3,002.00
2011	7,823.76	92%	641.50	8%	8,465.26
2012	3,005.50	89%	354.50	11%	3,360.00
2013	1,849.00	92%	170.50	8%	2,019.50
1/1/2014 - 6/30/2014	1,058.50	89%	134.25	11%	1,192.75
7/1/2014 - 12/31/2014	1,144.50	84%	225.00	16%	1,369.50
2015	1,307.00	93%	92.00	7%	1,399.00
2016	3,971.50	99%	59.50	1%	4,031.00
2017	2,467.50	97%	87.50	3%	2,555.00
2018	5,200.75	100%	-	0%	5,200.75
1/1/2019 - 3/17/2019	94.50	100%	-	0%	94.50
	30,522.51		2,166.75		32,689.26

As a result of the hours plumbers were paid as laborers, Bogard found \$47,669.84 of underpayment as illustrated below:

Year	Laborer Hours	Underpaid Wages	Underpaid Fringe Benefits	Total Underpayment
2010	402	\$ 4,765.62	\$ 3,441.23	\$ 8,206.85
2011	641.5	\$ 7,846.29	\$ 5,574.85	\$ 13,421.14
2012	354.5	\$ 4,298.77	\$ 2,686.34	\$ 6,985.11
2013	170.5	\$ 2,460.80	\$ 1,693.32	\$ 4,154.12
Jan - Sep 2014	274.75	\$ 4,184.58	\$ 2,513.79	\$ 6,698.37
Oct - Dec 2014	84.5	\$ 1,249.42	\$ 856.22	\$ 2,105.64
2015	92.00	\$ 1,404.63	\$ 830.27	\$ 2,234.90
2016	59.50	\$ 1,007.25	\$ 506.54	\$ 1,513.79
2017	87.50	\$ 1,519.13	\$ 830.79	\$ 2,349.92
2018	-	\$ -	\$ -	\$ -
1/1/2019 - 3/17/2019	-	\$ -	\$ -	\$ -
	2,166.75	\$ 28,736.49	\$ 18,933.35	\$ 47,669.84

As part of his report to the Grand Jury, Bogard presented several spreadsheets which contain data supporting his findings. Those spreadsheets are attached to this Presentment as appendices. Appendix A lists Goodco prevailing wage jobs, by year, where journeymen electricians were paid as both electricians and laborers. Appendix B lists Goodco prevailing wage jobs, by year, where journeymen plumbers were paid as both plumbers and laborers. Appendix C lists each journeyman electrician or plumber who was underpaid as a laborer by Goodco and/or forfeited vacation pay.

Bogard testified that Good reported to contracting government agencies and general contractors that journeymen electricians and plumbers had worked the laborer hours listed in the charts above.

2. Improper Crediting of Vacation Contributions on Certified Payrolls.

After reviewing Goodco's policy regarding paid vacation time, Bogard concluded that Good inappropriately claimed credit for employees' vacation time on certified payrolls. It is Goodco's policy that all but three days of unused vacation time at the end of the year are forfeited. However, those three days must be used by March 31st of the following year, or they are forfeited as well. Employees are not compensated for any forfeited vacation time.

As noted in Bogard's report, according to the USDOL, employers cannot claim credit on certified payrolls toward fringe benefit payments that are forfeitable, unless the employee is compensated for the value of any forfeited vacation time. Therefore, Goodco cannot claim any fringe benefit credit under the prevailing wage laws for vacation time, because the vacation time policy permits a forfeiture of time for which employees are not compensated.

Bogard analyzed employees' vacation time and determined the total amount of forfeited prevailing wage vacation fringe benefits was \$5,105.23, as shown in the following table:

Year	Forfeited PW Vacation
2010	\$ 11.98
2011	\$ 395.36
2012	\$ 563.44
2013	\$ 1,651.71
Jan - Sep 2014	\$ 206.06
Oct - Dec 2014	\$ 68.68
2015	\$ 265.36
2016	\$ 1,392.82
2017	\$ 320.37
2018	\$ 229.45
	\$ 5,105.23

The payroll records end on March 17, 2019. Bogard assumed that employees with under 24 hours of unused 2018 vacation hours did, in fact, roll forward and use the vacation by March 31, 2019. The calculation for 2018 provides the lowest possible amount of prevailing wage forfeited vacation benefits. Based on the payroll records as of March 17, 2019, it is possible that up to \$1,080.10 of prevailing wage 2018 vacation benefits were actually forfeited.

3. Statute of Limitations.

The Grand Jury notes that while the evidence it received shows Goodco engaged in theft of employee wages and fringe benefits funds and making false filings with government agencies dating back to 2010, criminal charges may only ^{b/c} initiated within the applicable statute of limitations, which would be five years for those crimes included in the Recommendation of Charges below. The following chart provides a breakdown of theft amounts within the statute of limitations and the amounts outside of the statute of limitations:

	1/1/2010 - 9/30/2014	10/1/2014 - 3/17/2019	Total
Underpayment of Electrician Wages	\$ 70,409.20	\$ 37,877.85	\$ 108,287.05
Underpayment of Electrician Fringe	\$ 27,314.64	\$ 15,798.31	\$ 43,112.95
Underpayment of Plumber Wages	\$ 23,556.06	\$ 5,180.43	\$ 28,736.49
Underpayment of Plumber Fringe	\$ 15,909.53	\$ 3,023.82	\$ 18,933.35
Underpayment of PW fringe benefits due to forfeited vacation	\$ 2,828.55	\$ 2,276.68	\$ 5,105.23
	\$ 140,017.98	\$ 64,157.09	\$ 204,175.07