POLICE CRIMINAL COMPLAINT COMMONWEALTH OF PENNSYLVANIA **COMMONWEALTH OF PENNSYLVANIA** COUNTY OF: MONTGOMERY VS. Magisterial District Number: 38-1-08 (NAME and ADDRESS): MDJ: Hon. Katherine E. McGill **BOUCHER** ROSS Address: 1316 Bruce Road Ge Middle Name First Name Oreland, PA 19075 712 GRANADA AVE. UNIT #2 **VENICE, FL. 34285** Telephone: (215)572-7845 NCIC Extradition Code Type □ C-Misdemeanor Surrounding States ☐ Distance: 5-Felony Pending Extradition ☐ 1-FelonyFull ☐ D-Misdemeanor No Extradition ☐ 6-Felony Pending Extradition Determ. ☑ 2-Felony Limited ☐ E-Misdemeanor Pending Extradition ☐ A-MisdemeanorFull ☐ 3-Felony Surrounding States □ F-Misdemeanor Pending Extradition □ B-Misdemeanor Limited □ 4-Felony No Extradition DEFENDANT IDENTIFICATION INFORMATION Request Lab Complaint/Incident Number OTN/LiveScan Number **Date Filed** Services? **Docket Number** ☐ YES □ NO 1941146-3 CB-170-20 43-1521 12/14/2020 Co-Defendant(s) Add'I DOB POB DOB GENDER Gen. Last Name Middle Name First Name Male ☐ Female ☐ Unknown ■ Native American ☐ Black ☐ Asian **⋈** White Non-Hispanic Unknown Hispanic ETHNICITY ☐ BRO (Brown) ☐ BLU (Blue) ☐ PLE (Purple) ■ SDY (Sandy) ☐ RED (Red/Aubn.) ☐ GRY (Gray) PNK (Pink) Hair GRN (Green) WHI (White) ☐ XXX (Unk./Bald) ONG (Orange) ☐ BLK (Black) Color □ BLN (Blonde / Strawberry) ☐ GRY (Gray) GRN (Green) □ BRO (Brown) BLU (Blue) ☐ BLK (Black) Eye Color ☐ XXX (Unknown) PNK (Pink) ■ MUL (Multicolored) ☐ MAR (Maroon) ☐ HAZ (Hazel) WEIGHT (lbs.) **DNA** Location ☐ YES ☐ NO DNA **FBI Number MNU Number** Ft. HEIGHT In. M NO ☐ YES **Defendant Fingerprinted** 6 Fingerprint Classification: DEFENDANT VEHICLE INFORMATION School Veh. Oth, NCIC Veh, Code Reg. Comm'l Veh. State Registration Haz same Ind. mat Sticker (MM/YY) Plate# as Def. Color Style Model Year Make VIN (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. See Pa.R.Crim.P. 507). ELF Thow A Aprilal Signature of the attorney for the Commonwealth 602 S.A. WENDELL A BUCK JR (PSP/MPOETC -Assigned Affiant ID Number & Badge# (Name of the Affiant) PA0222400 Pennsylvania Office of Attorney General (Police Agency ORI Number) (Identify Department or Agency Represented and Political Subdivision) do hereby state: (check appropriate box) 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 are unknown to me and whom I have therefore designated as John Doe or Jane Doe Springfield Township with violating the penal laws of the Commonwealth of Pennsylvania at [108] (Place-Political Subdivision) on or about 01/01/09 - 12/31/2018 in MONTGOMERY County [46](County Code)



								*** P			COMPLAIN
Docket N	lumbe	er:	Date F	iled: /	0	ΓN/LiveScan	Numb	er		nplaint/Incident I 1521	Number
Defenda	mt Naı		First:			Middle:		1	Last:		
Jelenda	ni ivai	ne.	ROSS			G			BOUCHE	R .	
When the Set forth without me	nere is a <i>brief</i> ore, is f the vi	more that summary of not sufficier ctim at the ti	in one off the facts si nt. In a sumi ime of the o	ense, eac ufficient to a nary case, y ffense may l	ch offense showing the state of	nould be nun ndant of the nat se specific sect	beredure of to ion(s) a on, soc	chronolo he offense(s nd subsecti ial security	gically. s) charged. A on(s) of the s numbers and	citation to the stat statute(s) or ordinal dfinancial informat	lated, if appropriate ute(s) allegedly violate nce(s) allegedly violate ion (e.g. PINs) should n
Inchoate Offense	144-153	Attempt 18 901 A	[Solicitati 18 902 A		Sonspiracy 8 903			Numbero	of Victims Age 60 c	or Older
⊠ [1	911		В3	of the	PA. 18 C.	5.A	1	F-1		
_ead?	Offense #	Se	ction	Subsection	n	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code
	DOT D		Accident Nu	mber				Interstate		Safety Zone	☐ Work Zone
	plicat Descr		lude the r	name of s	tatute or ord	inance): COI	RUPT	ORGANIZ	ATIONS		1
nchoate	1000	Attempt		Solicitati	20-700020	Conspiracy	1		Numbero	f Victims Age 60 o	or Older
Offense		18 901 A		18 902 A	7	8 903				T. T.	
		911		B3	of the	PA 18 C.S	.A	1	F-1	NCIC Offense	
300 100 100	offense#	10.000	ction	Subsection	n	PA Statute (Title)	Counts	Grade	Code	UCR/NIBRS Code
PennI (if ap	plicab	and the state of t	Accident Nu	mber				Interstate		Safety Zone	☐ Work Zone
octs of tounty, di	the ac	cused ass luctand part herein, Defe	sociated v ticipate dire endant was	vith this O ctlyorindire associated v	ffense: In the ectly in the cond vith an enterpr	duct of such entisethat was int	nt, bein erprise	g an owner 's affairs thr lly benefittin	and/or assoc ough a patte g finanda l ly		activity; to wit: during t charging additional fees,
Inchoat Offens		☐ Attemp 18 901 A	200	□ Solicitat 18 902 A		Conspiracy 18 903		Numb	er of Victim	s Age 60 or Older	
	3	911		B4	of the	PA 18 C.:	5.A.	1	F-1		
_ead? Penn	Offens DOT		Section Acciden	Subsec	tion	PA Statute		Counts	Grade	NCIC Offense C	
(if a _l	pplica	ble)	Number		_	NS		Interstate		☐ Safety Zone	☐ Work Zone
tatute D	Descri	ption (incl	ude the n	ame of st	atute or ord	inance): COR	RUPT	ORGANIZA	ATIONS		
oto of 1	ho ca	wood ss=	opioted	ith this Of	fonce: T- L	at the Dat d	العائد والم	n Monter:	on Court	nenirad with the	n to violete the series
f Section	911 (b orfaci ddition)(3) of the C litating the c	rimes Code	pertaining to	o Corrupt Orga	anizations; to w	t: durir conspir	ng the period re with indivi	ds set forth h duals employ	erein, the Defendar	s to violate the provision nt, with the intent of ames Inc, by fraudulen number of hours work



Docke	t Numl	ber:		Dat	e File	ed:	0	ΓN/LiveScan	Numb	er			omp 13-15	olaint/Incident Nu 521	ımbe	r
Defend	lant N	ame		First:	3			Middle: G				ast: OUC	HER			
Incho Offen			Attempt 18 901 A			Solicitation 18 902 A		onspiracy 3 903		N	umber	of Vict	ims A	ge 60 or Older		
Lead?	4 Offen		911	ection		B4	of the	PA 18 C.S		1		F-1		NCIC Offense Code		LCDANIBBS Code
Per (if	nnDOT applic	Dat able	a)	Accid Numb	er	Subsection		PA Statute (Inter		Grad		Safety Zone		UCR/NIBRS Code Work Zone
of Section	on 911 (ng or fa g additio	(b)(3) acilitat	of the C	Crimes C	ode p ion of	ertaining to Co the crime of C	orrupt Orga Corrupt Org	anizations; to v ganizations, did	vit: durir I conspir	ng the e with	periods individ	set for uals en	th her iploye	rspired with others t rein, the Defendant, ad by Boucher & Jan eflecting a higher n	, with t nes Inc	the intent of c, by fraudulently
Incho Offer			Attemp 18 901 /			Solicitation 18 902 A		Conspiracy 18 903			Numbe	r of Vic	tims /	Age 60 or Older _		
Lead?	5 Offe	nse#	3922	Section		A1,A2 Subsection	ofthe	PA 18 C.	THE STATE OF THE S	1	Counts	F-1	ade	NCIC Offense Coo	de	UCR/NIBRS Code
Pei (if	nnDOT applic	ΓDat able	ta)	Accid Num	ber] Inte	erstate] Safety Zone	T	☐ Work Zone
Acts of another	the a	ccus	ed ass	ociate	d wit	h this Offen vould affect his	se: In tha	t of a transacti	nt obtair	ned pr	operty o	of anoti e time	period	deception by intended diset forth herein, the neft of funds from t	ne Defe	endant added
Inchoa Offen			\ttempt 8 901 A			Solicitation 18 902 A		onspiracy 903		Ni	umber	of Victi	ms A	ge 60 or Older		_
	6		3922		-	A1, A2	of the	PA 18 C.S		1		F-1				
(if a	Offens nDOT pplica	Data ble)		Accide Number	г	Subsection		PA Statute (Inters		Grad		NCIC Offense Code Safety Zone		Vork Zone
Acts of another f	the ac romac t were	cuse	ed asso	ociated ation wh	with	this Offens	e: In that	of a transactio	t obtaine n. To wi	ed pro	perty of	time p	eriod:	deception by intenti set forth herein, the eft of funds from th	e Defe	ndant added



Docket Nu	ımbe	r:	Date /	Filed:	ОТ	N/LiveScan I	Numbe	r		Comp 43-15	olaint/Incident 521	Numk	oer
Defendan	t Nan	ne:	First: ROSS			Middle: G			Last: BOU	ICHER	# 30 aments		
Inchoate Offense		3 Attempt 18 901 A		Solicitation		onspiracy 903	1	Numbe	er of Vi	ictims A	ge 60 or Older		
	Course and	3925			ofthe	PA 18 C.S		1	F-				
PennD (if app	olicat	ata ile)	ection Accider Numbe	· · · ·		PA Statute (T		Counts Interstate			NCIC Offense Co Safety Zone	ode	UCR/NIBRS Code Work Zone
Acts of the	e acc	used ass	ociated	name of stat with this Offe dulently added t	ense: In tha	t the defendan	ts did in	tentionally	receiv	e and re	etain movable pro eceiving in excess	operty of \$2	of another knowing 1,100,000.00 for
Inchoate Offense		☐ Attemp		☐ Solicitation		Conspiracy 8 903		Numb	oer of \	Victims /	Age 60 or Older		
	8 Offens	3925	Section	Subsection	of the	PA 18 C.S		1 Counts		-1 Grade	NCIC Offense C	ode	UCR/NIBRS Code
PennE (if ap	OT I plica	Data ble)	Accide Numb	ent er ———				Interstat		T] Safety Zone		☐ Work Zone
Acts of the	e acc	used ass	ociated		ense: In tha	t the defendan					etain movable pro eceiving in excess		of another knowing ,100,000.00 for
Inchoate Offense		3 Attempt 18 901 A		☐ Solicitation 18 902 A		onspiracy 903		Numbe	er of V i	ictims A	ge 60 or Older		
D	10.00	4107		A6	of the	PA 18 C.S.		1	F-				
PennD (if app	licab	ata le)	Accider Number	.		PA Statute (Ti		Counts			Safety Zone		UCR/NIBRS Code Work Zone
Acts of the for the purp fraudulently	e acc	used ass fobtaining p	ociated property onal fees fo	with this Offer rcredit; to wit: o	nse: In tha luring the pe	t the Defendan criod set forth he ed, altering billing	t, made erein, th	or induce	d other	rs to rely s associa	ted with Boucher	leading &Jam	g written statement les Inc., and was nig her cost to the



Docket	Numb	er:	Date /	Filed:		OTI	N/LiveScan	Numbe	er			Comp 43-15	olaint/Incident N 521	lumi	oer.
Defenda	ant Na	ıme:	First:			1	Middle: G				ast:	CHER			
						L									
Inchoa Offen:		☐ Atter 18 90		□ Soli 0			onspiracy 3 903			Numbe	rofV	ictims	Age 60 or Older		
	10	410		A6	48	ofthe	PA 18 C.		1			-3		2	
Lead? Pen	Offer nDOT	nse# Data	Section Accid	ent	bsection	////	PA Statute		9	Counts terstate		rade	NCIC Offense C Safety Zone	ode	UCR/NIBRS Code Work Zone
	applic Desc		Numb	rational party	f statute	or ordin	nance): DEC				DULEN		SINESS PRACTIC	CES	- WORK Zonje
for the pu frauduler	irpose ntlycha	o f o btai nin rg ing ad dit	g property o	or credit; to or work tha	o wit: durir at was not	ng the per performe	riod set forth h d, altering billi	erein, tl	he D	efendant	t was	associa	ted with Boucher	&Jan	g written statement nes Inc and was higher cost to the
Inchoa Offens	10 protection (1) (5)	☐ Attem 18 901		☐ Solici 18 902			nspiracy 903		r	Number	of Vic	tims A	ge 60 or Older		
□ [11 Offens	511				of the	PA 18 C.S	2007 1220	1	ounts	F-1	ade	NCIC Offense Co		LICP/NIPPS Code
	nDOT pplica	Data	Accide Number	nt	section	*****	PA Statute (1			erstate	Gra	1000000	Safety Zone	de	UCR/NIBRS Code Work Zone
			clude the	name o	f statute	or ordir	nance): DEA	LINGI	N TI	HE PRO	CEED	SOFU	NLAWFULACTI	VITI	
involved, carrying o work that	include on of th was n	s illegally one unlawful ot perform	obtained pro activity. To	perty, and wit; Defe billing doc	represent Indant was	s the process	ceeds of unlaw ad with Bouche	vfulactiv er & Jam	vity. nes I	Further nc., and	that d was f	efenda rauduk	n with kno wledge nt acted with the i ently charging add dient. The theft	ntent ditiona	to promote the alfees to clients for
Inchoa Offens		☐ Atten 18 90		□ Solic 18 90			onspiracy 3 903			Numbe	rof Vi	ctims/	Age 60 or Older		
	12	51:	1			ofthe	PA 18 C.		1		F-:	l			
	Offer nDOT	Data	Section Accid	ent	osection		PA Statute			Counts erstate	G	rade	NCIC Offense Co Safety Zone	ode	UCR/NIBRS Code Work Zone
	i pplic Desci		Numb clude the	(BACA SECTION	f statute	or ordir	nance): DEA				CEED		NLAWFUL ACTI	VITI	
involved, i carrying o work that	include in of th was no	s illegally one unlawful ot perform	obtained pro activity. To	perty, and wit; Defe billing doc	i represent ndant was	s the proc associate	ceeds of unlay ad with Bouche	vfulactiv er & Jam	vity. nes I	Further nc and	that d was f	efenda rauduk	n with knowledge nt acted with the i ently charging add client. The theft	ntent ditiona	to promote the alfees to clients for



Docke	t Numb	er:	Date /	Filed: /		OTN/LiveSca	ın Numb	er		nplaint/Incident N 1521	lumber
Defend	dant Na	ime:	First: ROSS			Middle: G		1	ast: OUCHE	₹	
Inchoa Offen		☐ Attempt		Solicit 18 902		Conspiracy		Number	of Victims	Age 60 or Older	
	13	7512		Α	ofi	1 = 0		1	F-3		
	Offens InDOT applica	Data	Accide Numbe	nt	ection	PA Statut	1	Counts Interstate	Grade	NCIC Offense Co Safety Zone	de UCR/NIBRS Co
mmit, c	cause, o	r facilitate th	e commis	sion or atte	mpt thereoft		by Decep	tion, in which	the defend	ant did send or auth	ated Postal Service, to norize to besent
Inchoa Offen	FAULUS TO LONG	Attempt 18 901 A		Solicit 18 902	A	□ Conspiracy 18 903		Number	of Victims	Age 60 or Older	
ead?	Offens	ie# S	ection	Subs	ection of t	he PA Statut	e (Title)	Counts	Grade	NCIC Offense Co	de UCR/NIBRS Co
	inDOT applica		Accide Numbe					Interstate] Safety Zone	☐ Work Zone
nchoa	ato	Cused asso	·	with this of the second of the	tation	□ Conspiracy 18 903		Number	of Victims	Age 60 or Older	
						lhe					
ead?	Offens		Section	Subs	ection	PA Statu	te (Title)	Counts	Grade	NCIC Offense Co	de UCR/NIBRS Co
Pen	nDOT I		Accide Numbe	2012 C C C C C C C C C C C C C C C C C C C		-		Interstate		☐ Safety Zone	☐ Work Zone
	Descrir	tion (inclu	de the r	ame of s	statute or o	rdinance).					



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 43-1521	
	First:	Middle:	Last:	
Defendant Name:	ROSS	G	BOUCHER	

- 2. 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.
- 3. 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.
- 4. This complaint consists of the preceding page(s) numbered $\underline{1}$ through $\underline{}$.
- 5. 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 that 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.)

			SA WILLABUR # 60
(Date)	(Year)	-	(Signature of Affiant)
AND NOW, on this date	12/14/20	I certify that the complaint	has been properly completed and verified.
An affidavit of probable cause	e must be completed before a war	rant can be issued.	
38-1-08 (Magisterial District Court Nu	mber) (Issuin	g Authority)	SEAR

1



Docket Number:	Date Filed: / /	OTN/LiveScan Number	C	omplaint/Incident Number 3-1521
Defendant N	First:	Middle:	Last:	
Defendant Name:	ROSS	G	BOUCH	IER -

AFFIDAVIT of PROBABLE CAUSE

Affidavit of Probable Cause

Introduction of Affiant - Special Agent Wendell A. Buck Jr.

Your Affiant is a sworn Special Agent employed by the Pennsylvania Office Attorney General, Bureau of Criminal Investigations, and assigned to the Criminal Prosecution Section. As a Special Agent, your Affiant's primary duties are to investigate crimes, interview suspects and witnesses, prepare and execute search warrants, file criminal complaints and make arrests for the criminal activity reported to the Office of Attorney General. Your Affiant has over twenty-four years of law enforcement experience and prior to my employment with the Office of Attorney General was a Criminal Investigator with the City of Reading Police Department in Berks County Pennsylvania. During the course of your Affiant's law enforcement career, your Affiant has prepared and served search warrants and arrest warrants for various crimes enumerated in the Pennsylvania Crimes Code including but not limited to offenses involving various types of thefts, identity thefts, and access device fraud.

BOUCHER & JAMES, INC. BACKGROUND

Special Agent Joseph Daniels and your Affiant conducted an investigation into fraudulent overbilling practices at Boucher & James Inc. Consulting Engineers ("Boucher and James").

Boucher & James Inc. Consulting Engineers Corporate Headquarters is located at 1456 Ferry Road, Building 500, Doylestown, PA 18901. Regional Offices are located at 559 Main Street, Suite 230 Bethlehem, PA 18018, and at 2756 Rimrock Drive Stroudsburg PA18360. The company has approximately fifty employees, and offers a broad range of services, including land planning, civil engineering, landscape architecture, surveying, and building code compliance, to over thirty municipalities, including Boroughs, First and Second-Class Townships, and various Authorities in Bucks, Carbon, Chester, Montgomery, Monroe, Northampton, and Pike Counties. The Company also serves a large group of individuals, developers, institutions, and corporations in the private sector.

From 1962 until 2012 Boucher & James was a family-owned business. In 2012, the Company's sole proprietor, Ross Boucher, sold his interest in the Company to the Company's employees, whose ownership interests are governed by an Employee Stock Ownership Plan ("ESOP"). Ross Boucher then assumed a seat on the Board of Directors which he held until 2018. In that role, he received a salary from the Company.

*******Continued*****



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

Since the company converted to an ESOP, it has been controlled by a volunteer Board of Directors that is required to meet once per year. Until May 2020, there were three Board members. They were Guy Marcozzi, Robert Kent, and Stephen G. Bardlsey Esq. These Board members were selected by Ross Boucher, and are his personal friends. In May, 2020 these Board members resigned and the Board was reconstituted.

Beginning with the creation of the ESOP in late 2012, Boucher & James' day-to-day operations were managed by four executive officers, each of whom held the title of Managing Director. The four Managing Directors had a defined area of responsibility outlined below. In 2020, David Jones, Judith Stern Goldstein and Mark Eisold have all resigned from their positions and left the company.

- Mark Eisold is a licensed Professional Engineer and was responsible for providing engineering services to the Company's municipal clients served out of the Doylestown office.
- Judith Stern Goldstein is a licensed and registered Landscape Architect and was responsible for
 providing services related to land planning and landscape architecture. Her administrative duties
 included overseeing the Company's Accounting Services Department and the Information
 Technology Department.
- David R. Jones worked out of the Doylestown office and was responsible for business development.
 His administrative duties included overseeing the Company's Building Codes Department and the Doylestown office administrative staff.
- Jon S. Tresslar is a licensed Professional Engineer and is also licensed as a Professional Land Surveyor. Tresslar is responsible for providing services to all of the Company's private-sector clients, including those served out of the Doylestown office, except for the small number of private sector clients served by Goldstein. Tresslar's administrative duties include overseeing the Company's Surveying Services Department and the Human Resources Department.

On October 29, 2018, Special Agent Daniels met with Jon Tresslar. Tresslar had been employed by Boucher & James since January 2011. Tresslar stated that in February 2018 he approached the Board of Directors and senior officers based upon a concern that billing practices at Boucher & James were causing some clients to be billed for work hours not performed. He believed that fictitious hours were being added to client invoices and

*******Continued ********

billed to clients to increase the revenue of the company. He took his concerns to the other Managing Directors and the Managing Directors refused to engage in a meaningful review of the billing practices.

AOPC 412A - Rev. 7/18



Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

Boucher & James required all employees to submit timesheets for hours worked by project. These timesheets were submitted and reviewed by supervisors prior to posting to the timekeeping system. Once the timesheets were final, the information was used to create "pre-bills" in the accounting system, Deltek. These pre-bills were reviewed by the project managers and handwritten changes were noted on the pre-bills. These changes included transfers to move hours to a different project, write-offs and the addition of hours. After the changes were noted on the pre-bills, members of the Accounting Department would input the changes into Deltek. The edited version was then presented for final review to the Project Manager and the Managing Director if that was a different person.

KORMAN CORPORATION

Tresslar relayed that, in 2017, Eisold told him that he (Eisold) planned to perform a small amount of work for Korman Corporation, a private-sector client. Under Boucher & James's contracts with Korman, services were to be billed on a time-and-materials basis for actual hours worked. Because Korman was a private-sector client, Tresslar reviewed the bills sent by Eisold to Korman. Tresslar obtained the total fees generated for the hours worked by all employees on the Korman projects as reflected in the Project Detail Reports. Tresslar compared that number to the total fees billed to Korman for hours worked on the same projects, as reflected in the final invoices Boucher and James sent to Korman. The amount billed to Korman for hours worked was significantly higher than the total fees generated for hours worked on those same projects as reflected in Korman's Project Detail Reports. Tresslar discovered that Eisold had overcharged Korman by approximately 25%.

After finding the discrepancy, Tresslar asked Gaye Singley, the head of the Accounting Department for Boucher and James, for backup documentation to support the bills that Eisold had sent to Korman. He was provided copies of Eisold's "draft bills," also known as pre-bills. In reviewing the documentation, Tresslar saw that Eisold had started with the computer printout of actual hours worked as reflected in Korman's Project Detail Reports. However, next to the totals for various employees, including himself, Eisold had jotted down in his own handwriting certain numbers to be added to the totals. Tresslar performed a spot check of the raw timesheets that had been submitted by employees with the final invoices approved by Eisold. In each case, the spot check

***** Continued *****

confirmed that the handwritten hours Eisold had added to the draft bill had never been documented on time sheets submitted by the employees. Eisold's fraudulent addition of hours went so far as to result in an employee, Tim Wallace, working 34 hours in a single day, September 22, 2017. Tresslar found numerous hours had been added for multiple employees unsupported by timesheets.



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
Delendant Ivanie.	ROSS	G	BOUCHER

Tresslar discussed his findings Gaye Singley, who told Tresslar that many of Eisold's bills contained similar entries. Singley said, "He adds hours all the time."

LOWER MAKEFIELD TOWNSHIP

Tresslar said all of Eisold's other clients were municipalities, whose invoices were paid with taxpayer dollars. Two of Eisold's largest clients were Lower Makefield Township in Bucks County and Springfield Township in Montgomery County. After finding the billing discrepancy with the work performed for Korman, Tresslar reviewed billing records for one of Eisold's projects for Lower Makefield Township. His analysis suggested that 38.25 hours of Eisold's billed time and 210.75 hours of other employee's billed time had never actually been worked. The hours represented a \$14,321.00 fraudulent over-charge for a single project.

Tresslar said Eisold's billing amounts to approximately two million dollars per year, and approximately ten million dollars over the five years since the ESOP was founded. Of the two Eisold projects that Tresslar examined, Eisold's bills were inflated by 10% and 25%, respectively. A forensic accounting review of Lower Makefield project timesheets and invoices confirms overbilling by Boucher & James.

When Tresslar brought his findings to the attention of the other Managing Directors, one Managing Director, David Jones, told Tresslar, "I thought this had stopped."

On February 24, 2018, Tresslar prepared a memorandum detailing his findings and on February 27, 2018 Tresslar submitted a letter to the Board of Directors alerting them to the issues he had discovered and attaching his memorandum. On February 28, 2018, Ross Boucher sent an email advising that he was no longer Chairman of the Board of Directors.

***** Continued *****

THREE-FACTOR BILLING SCHEME

On April 7, 2020, Gaye Singley was interviewed by Your Affiant and Special Agent Daniels. Singley said she was hired by Boucher and James in 1997, and became manager of the Accounting Department in 2005. Singley said Ross Boucher, the then owner and president of the company, instituted the three-factor for billing.



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

The billing on projects was expected to be three times the cost of labor for a particular project. Singley explained that an employee making \$50.00 an hour would be paid at his/her rate, but the client would be billed at \$150.00 per hour for that employee's time. The three-factor expectation was in place when Singley started working at Boucher and James. The company switched to Deltek accounting software in 2009. She was trained to use the Deltek system and became the trainer for the company.

Adding hours that were not worked was one method used to reach the three-factor. As there is no cost to hours that were not worked, these hours will always increase the profit margin. Singley was told by Ross Boucher to find a way in Deltek to add hours to the invoices without adding them to the timesheets. She achieved this by creating a project number named Billing Billing Time Additions. Once the hours were added to the projects they would simultaneously be backed out of the Billing Billing Time Additions project number, thereby reconciling the employee's hours. Billing Billing Time Additions was a ficticious project.

Singley said timesheets are submitted to the Project Managers and then the Managing Directors for approval before being turned into the Accounting Department for posting. Pre-bills are created and are given to the Project Manager who marks up any changes in pen. When the pre-bills are sent to the Managing Director for approval, the Managing Director would be able to determine if the three-factor was achieved in the billing. The prior versions of the pre-bills are also provided to the Managing Director so they can see all of the changes that were made.

Singley said Mark Eisold was adding hours to his bills. Singley had done his billing in the past and has seen his invoices marked up during the 2012 - 2018 years. Singley said Eisold has aggressively added hours since she did his billing back in 1997. Singley said she talked to Ross Boucher about it and Judith Stern Goldstein about it multiple times. She received no feedback as a result of those conversations.

***** Continued *****

Singley said David Jones has added hours to his bills. Singley did his billing prior to 2012 and knew of his adding hours at that time period. Sue Montgomery has been doing his recent billing.

On May 6, 2020 Susan Montgomery was interviewed by Your Affiant and Special Agent Daniels.

Montgomery said she was hired by Boucher & James in August 2007. She worked in the Accounting Department with Gaye Singley and Marilyn Unruh. Marilyn Unruh retired a couple of years ago and was replaced by Jessica



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

Martin. Montgomery was doing the billing for Jon Tresslar, David Jones and took over the billing for Mark Eisold from Unruh until Jessica Martin was trained to take over Eisold's billing.

Montgomery said on occasion she had been instructed by Project Managers or Managing Directors to add hours to a pre-bill that wasn't reflected on an employee's time sheet. Montgomery said the process is called "Labor Adjustments." Montgomery said Mark Eisold added hours regularly to achieve the three-factor. Eisold handled all the billing himself for his projects. Montgomery was unaware of Jon Tresslar adding hours to bills to achieve the three-factor. Montgomery said David Jones minimally added hours to his bills.

On May 8, 2020, Jessica Martin was interviewed by Your Affiant and Special Agent Daniels. Martin said she was hired at Boucher & James in May of 2017. She spent a couple months being trained by Marilyn Unruh, in Accounts Payable and billing. She explained that a pre-bill or "Work in Progress" is prepared by accounting, which is the invoice for the time period, and given to the Project Manager for review. Accounting would use the cost and labor figures to determine the factor number, which would be written on the pre-bill before it was sent to the Project Manager. Martin was told by Marilyn Unruh to come up with a factor of three, but she didn't understand why. Mark Eisold would frequently add time to employees hours worked to increase the factor. This practice was known to Martin as a Labor Adjustment. Martin said if an employee worked a half hour on a particular project, Eisold would often handwrite +.50 or +.75 and accounting would add the time.

Several other current and former employees were also interviewed as part of the investigation. Michael Gable, the Director of Engineering Services, has been employed at Boucher and James for almost ten years. Gable has been the Project Manager of multiple projects, and is responsible for reviewing the pre-bills to make sure the hours billed are accurately reported. Between 2011 and 2013 Gable was approached by David Jones who asked Gable to consider doing what he referred to as "Value added billing" for a municipal project. Jones explained that you can bill up to a percentage of value for reviewing a project. Gable refused, telling Jones what Jones was

***** Continued *****

suggesting was fraud. The projects are time and materials billing that are agreed to with the client in advance. Gable further told Jones that Jones recommendation was unethical and illegal. Gable made Jon Tresslar aware of his conversation with Jones and expressed his concerns about what he was asked to do.

Former Project Manager Amy Montgomery was interviewed by Your Affiant and Special Agent Daniels. Montgomery started working for Boucher and James in 1997 as a Project Engineer with a specialty in land development. In 1998 she became an Assistant Director, working under Mark Eisold. The majority of the clients



Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 43-1521
D.C. J. J. W.	First:	Middle:	Last:
Defendant Name:	ROSS	G	BOUCHER

were municipal clients at the time. Mark Eisold directed her to assist him with his billing. She was directed by Eisold to make the bills meet the three-factor. She said the three-factor was used to determine the profit of a particular project, and she was directed to add time worked to the project to increase the profit. Montgomery said she added time, usually in half hour increments, to pre-bills and gave them to Eisold, who added more time. As time went on Montgomery said she added hours that weren't worked to pre-bills to achieve the three-factor. When Eisold was finished making changes to the bills or approving her bills he would give them to Montgomery to take to the Accounting Department. Eisold had the final say on the finished version of the pre-bills. Montgomery recalled that Ross Boucher and Managing Director David Jones had particular interest in several clients and wanted to review the bills for projects worked for those clients. Montgomery said Ross Boucher and David Jones would normally add hours to the bills they reviewed.

to Mark Eisold. Dietz said Dave Horton left Boucher & James because of these improper billing practices.

On August 13, 2020, Special Agent Daniels interviewed David Horton, who said he started working for Boucher and James in 2004. Horton said he was a Project Manager who worked under Mark Eisold on municipal projects. Horton said that during his third year with the company he discovered that hours that weren't worked were being added to his invoices. He brought the matter to the attention of David Jones and Ross Boucher. In a subsequent meeting with Jones and Boucher over the practice of adding time, Jones promised Horton "We will



Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

look at this policy." Horton said he planned an exit strategy from Boucher and James and left the company approximately one year later.

On August 27, 2020, Affiant Buck conducted an interview with Jerry Gorski, owner of Gorski Engineering, about his professional interactions with Boucher and James. Gorski acknowledged that Gorski Engineering has worked with Boucher and James on multiple projects. Gorski said that Boucher and James worked with Richland Township, Bucks County on the township's construction review process and construction inspection. Gorski Engineering worked with Boucher and James on several projects in Richland Township, beginning in 2008/2009. Gorski found that Boucher and James was overbilling for Construction Inspections for the work being done in the Northfield Business Campus project. Boucher and James quickly exhausted their escrow accounts with Richland Township which created suspicion. Gorski conducted an internal investigation and had evidence to support his allegations. When he voiced his concerns, Ross Boucher came to Gorski Engineering uninvited and got into a heated discussion with Gorski. Once Gorski presented the evidence of theft that Gorski had uncovered to Boucher, Ross Boucher entered into a restitution agreement with Gorski.

FORENSIC ACCOUNTING

Forensic Accountants employed by the Pennsylvania Office of Attorney General were provided with Boucher & James employee labor detail reports from 2009 – 2018. The Forensic Accountants were also provided with invoices, employee timesheets, project detail reports, and full access to the company's accounting and billing software system. The accountants found an overbilling scheme in which hours were billed to clients that were not generated on the Boucher & James employee time sheets.

***** Continued *****

During the time period from 2009 through 2018, the investigation identified overbilling and/or fictitious billing practices relating to more than 150 clients including multiple municipalities. The total amount of theft committed by Boucher & James, Inc. is estimated at \$2,083,377. A summary of the losses suffered by clients is attached hereto.

Employees were awarded bonuses based on company performance. As a result of the overbilling scheme theft, the managing directors were awarded bonuses they would not otherwise have received from 2015 through 2018. In 2014, the Managing Directors received a larger bonus as a result of the theft.



Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 43-1521
Defendant Name:	First:	Middle:	Last:
	ROSS	G	BOUCHER

Additionally, when the ESOP was created, the company shares were valued and purchased by the plan. As a result, the increased revenue due to theft prior to 2013 increased the value of the company for purposes of its conversion to the ESOP. Mark Eisold, David Jones and Judith Stern Goldstein were junior shareholders in Boucher & James before it became an ESOP. The increased value would have translated to Ross Boucher and the junior shareholders securing a higher sale price for the company upon conversion to the ESOP.

Based on the information received and the investigation conducted, I hereby respectfully request a warrant of arrest for ROSS BOUCHER on the charges listed within this complaint.

I, S.A. WENDELL A BUCK JR, 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 THAT NON-CONFIDENTIAL INFORMATION AND DOCUMENTS.

Swom to me and subscribed before me this 14m day of December 202.

Date 1900 My commission expires first Monday of January, 2024

Client	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
LOWER MAKEFIELD TOWNSHIP	_			37,359.25	51,470.50	85,697.25	106,999.25	106,567.25	132,885.25	2,993.25	523,972.00
SPRINGFIELD TOWNSHIP	6,950.75	66,385.25	61,040.00	57,988.75	56,118.50	43,188.00	59,324.50	49,010.50	49,786.75	14,290.50	464,083.50
RICHLAND TOWNSHIP BOARD OF SUPERVISORS	6,328.50	31,133.25	29,637.00	13,035.66	18,125.50	13,802.59	22,774.00	21,565.00	25,767.25	11,120.25	193,288.99
BUCKS COUNTY WATER &	-,	,	, , , , , , , , , , , , , , , , , , , ,								
SEWER AUTHORITY		5,940.00	31,149.25	29,168.75	58,223.50	3,853.75	3,269.00	12,782.25	19,148.25	2,823.25	166,358.00
SOUDERTON BOROUGH	1,363.75	23,910.75	15,203.50	5,543.25	13,704.75	6,976.25	7,548.00	2,678.50	748.25	105.00	77,782.00
CHELTENHAM TOWNSHIP	-	-	158.50	556.00	7,509.50	10,201.50	25,504.75	9,667.25	3,436.39	5,538.21	62,572.10
SMITHFIELD TOWNSHIP	4,436.50	25,695.67	20,424.75	3,897.50	1,970.50	728.75	3,452.75	190.00 4.329.75	6,596.25	60.50 1.197.50	57,404.17 52,761.80
IVYLAND BOROUGH POCONO TOWNSHIP	656.30	11,879.75 15,409.75	5,963.75 19,624.25	6,528.50 6,824.50	6,976.00 408.25	5,181.25 172.50	3,432.73	4,329.73	2,186.50	1,197.30	50,661.00
FOCONO TOWNSHIP	0,033.23	13,409.73	19,024.23	0,824.30	400.23	172.50			2,100.50		30,001.00
LOWER SAUCON TOWNSHIP	1,156.00	6,605.75	1,943.50	5,474.25	5,967.25	5,395.00	9,419.75	8,044.25	2,735.75	2,811.00	49,552.50
EAST CALN TOWNSHIP	419.75	14,150.25	10,977.50	7,532.25	2,561.75	3,397.00 1,053.75	3,315.75 682.00	2,185.75	2,600.00	1,141.50	48,281.50 41,293.25
BOROUGH OF WILSON	2,965.00	14,604.75	9,757.25	7,397.25	4,833.25	1,033.73	082.00				41,273.23
DOYLESTOWN TOWNSHIP	907.25	1,919.25	1,459.00	3,579.25	4,203.50	4,309.75	5,351.12	5,248.25	5,181.75	4,145.00	36,304.12
MONTGOMERY TOWNSHIP	1,052.50	4,130.00	855.00	5,064.25	4,460.50	3,912.74	4,306.75	2,967.00	4,152.14	4,349.26	35,250.14
DELAWARE WATER GAP BOROUGH	215.00	7,683.25	4,187.00	4,293.00	5,065.00	1,304.50	-	45.00	-	-	22,792.75
STROUD TOWNSHIP BOARD			.,,	,		,		54.700.000			
OF SUPERVISORS	9,279.17	10,692.00	2116.50	- 000.50	2 007 00	- 002.00	171.60	700.75	209.00	-	19,971.17
BARRETT TOWNSHIP BAYER CROPSCIENCE LP	560.25	8,614.50 1,244.00	3,116.50 12,980.75	2,002.50 1,304.75	2,097.00 1.743.50	983.00 762.00	171.50 518.00	799.75	209.00	-	18,554.00
WARMINSTER TOWNSHIP	-	1,244.00	12,980.73	1,304.73	1,743.30	702.00	318.00	3,827.00	3,321.50	5,310.75	12,459.25
WARDINGTER TO WISHIN								5,027.00	2,021,00	0,010.70	12,103,20
WRIGHTSTOWN TOWNSHIP	-	1,477.75	114.25	917.25	577.00	1,595.50	868.50	1,919.11	3,725.00	1,084.00	12,278.36
NEWTOWN TOWNSHIP LEHMAN TOWNSHIP BOARD	-	154.50	1,360.00	1,190.50	3,383.75	758.00	1,918.50	1,499.00	1,286.25	299.50	11,850.00
OF SUPERVISORS		2,089.50	150.00	208.75	7,478.50	1,283.00		58.00	-		11,267.75
QUAKERTOWN COMMUNITY											
SCHOOL DISTRICT	•		-	1-6	•	280.00	10,341.00	66.50	365.50	29.50	11,082.50
NORTH WALES BOROUGH	-	-	-	s = 2	2,877.00	3,333.50	2,979.75	1,055.00	610.00	103.75	10,959.00
UPPER SAUCON TOWNSHIP									10,372.50		10,372.50
BUSHKILL TOWNSHIP	191.25	290.00	214.50	290.00	281.50	7,256.50	98.00		10,372.30	750.00	9,371.75
PLUMSTEAD TOWNSHIP	171.23	2,179.00	-	417.50	3,144.25	749.50	263.50	615.25	-	-	7,369.00
DELAWARE TOWNSHIP			20	240.00	1,383.00	1,201.50	203.00	810.50	1,401.50	100.50	5,340.00
PRICE TOWNSHIP	298.00	3,494.25	420.00	245.00	-		-	•	18.75		4,476.00
KORMAN COMMERCIAL PROPERTIES	201				_		_	_	4,417.50	_	4,417.50
YARDLEY BOROUGH SEWER		•		-					4,417.50		4,417.50
AUTHORITY	1,748.50	1,722.25	414.50	110.00		-	•		-	•	3,995.25
JENKINTOWN BOROUGH	-	-	-	-		18.50	3,590.00	64.50	-	-	3,673.00
CENTRAL BUCKS SCHOOL			000.00							2 527 00	2 507 00
DISTRICT POPLAR REALTY, L.P.			980.00 3,364.00	-	.					2,527.00	3,507.00 3,364.00
FOFEAR REALTT, E.F.		^ -	3,304.00								3,504.00
HERITAGE CONSERVANCY	F	-	3,344.50	-	-	-	-	-	-	-	3,344.50
3355 HIGH POINT, L.L.C.	-	167.00	16.50	-	-	•	(1.00	3,231.50	751.50	674.00	3,231.50
DUBLIN BOROUGH PA RECREATION & PARK	460.00	467.00	16.50	29.00			61.00	241.25	751.50	674.00	2,700.25
SOCIETY, INC.	-	-		2,482.25			<u>.</u>	_	2	_	2,482.25
HILLTOWN TOWNSHIP	761.25	1,582.50	-	-	-	-	-	-	-		2,343.75
CLEAN HARBORS		-,- 32.00									
ENVIRONMENTAL, INC.	_	714		-	-	-	408.50	1,621.25	-	-	2,029.75
BOROUGH OF PHOENIXVILLE			·	174.00	1,744.00	108.50		_	•1	■ 7	2,026.50
NORTH PENN WATER											
AUTHORITY	-	-	-	-	•	•	1,428.50	306.50	145.25	-	1,880.25
COUNTY OF BUCKS		•		-	1,645.50	3 = 8	1.	•	-		1,645.50
DOYLESTOWN PRESBYTERIAN CHURCH	87.00	1,475.75	-	-	-	-	-	-	-		1,562.75

Client	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Grand Total
LYNNEWOOD REAL ESTATE											
LIMITED PARTNERSHIP	-			-	1,450.50	-			•		1,450.50
SIGNATURE HOMES BY J.T.							150.05	×4.00			1 441 00
MALONEY DOYLESTOWN HOSPITAL	341.75 593.50	56.25 712.00	258.00 24.25	123.50	251.00	187.25	159.25	64.00			1,441.00
ICF INTERNATIONAL	393.30	/12.00	24.23								1,525.75
INVESTIGATOR		1,202.50	57.50	-	-		-	-	-	-	1,260.00
BUCKS COUNTY		-			•	390.00	799.00			-	1,189.00
THE MUNICIPALITY OF											
NORRISTOWN	-	(=		1,152.50	•				1.50		1,152.50
R & G PROPERTIES	983.25		31.50		-	192	-	-	1.50	-	1,016.25
TRUMARK FINANCIAL CREDIT UNION	n=	-	_	-	976.00	2	_	_	-		976.00
T C G REALTY, L.P.		267.50	641.50	-	-	•				•	909.00
ESTATE OF GORDON L.											
STOTT, DANA STOTT											
COHEN, EXECUTRIX	-			•	873.00		-	-	:=		873.00
RICHLAND TOWNSHIP		379.75	414.25			12	61.50	-	~	21	855.50
WATER AUTHORITY		379.73	414.23				01.50				033.30
KREISER & ASSOCIATES, P.C.				-	-	-	-	-	776.75		776.75
COUNTY BUILDERS, INC.	-	-	•	•	498.00	147.25	-	64.00	9	E)	709.25
BONUCCI MASONRY	-		-	-					-	706.00	706.00
NORTHERN NEW JERSEY					C (0 mm						((0.75
COUNCIL NORWOOD-MCMANUS a Joint	7=	-			669.75		-	-	-	-	669.75
Venture, LLC	_	503.50	-	-	-	-	:=	-	-	165.00	668.50
NYLES AND KITTY		303.30									
POSSINGER	-	-	1		193.00			224.00	120.00	114.50	651.50
LUTHERAN COMMUNITY AT											
TELFORD	64.00	580.25	•	-	28				•		644.25
MORTENSON					(22.50						677.50
CONSTRUCTION WINGS FIELD			-		623.50	-	-		-		623.50
PRESERVATION											
ASSOCIATES	=				504.00	95.25	7 =	-			599.25
PALMER & BARR		-		-		-	-		594.50	-	594.50
OUR LADY OF											504.50
CZESTOCHOWA	-	584.50	•		-		(=	-			584.50
PULTE HOME CORPORATION		431.25	62.50	46.25	_	-	-	=	-	-	540.00
THE BOROUGH OF		151.25	02.50	10.25							
BIRDSBORO AUTHORITY	•	~	•	323.25	212.50		-				535.75
HELLERTOWN BOROUGH		•	•		533.33		•		-		533.33
NORTH A INTON TOWNSHIP			£22.00								522.00
NORTHAMPTON TOWNSHIP CALATLANTIC	-	-	522.00		-				503.00	-	503.00
REESE CONSTRUCTION				-	494.00		• .	-	-		494.00
WHITPAIN TOWNSHIP				-		-		-		483.00	483.00
MID-ATLANTIC				7							
CONSTRUCTION, INC.	•	-	-	-		-	380.50	-	86.50		467.00
IRWIN WEINER			-	-	-	-		64.00	371.00	-	435.00
SOIL SERVICES COMPANY, INC.			_	_	-	-	435.00	-	_	-	435.00
HERITAGE RESIDENTIAL		433.50					-	-		-	433.50
GARDNER FOX ASSOCIATES,											
INC.	•	•	13.75	-	-		1=	81.00	312.00		406.75
Olmb Grighbard I I G					407.00						405.00
SITE SYSTEMS, L.L.C.		-	-	-	405.00	-	•	-			405.00
ANCHOR HEALTH DEVELOPMENT, L.L.C.	2			_		-	>₩	_	388.50		388.50
EQUITY LIFESTYLE							-				
PROPERTIES	-	-	-	386.00		-	-		•		386.00
WATSON BLACK LIMITED		320.00	-	-	•	•	•	•	•	-	320.00
TEMPLE PARTNERS I, LP		•	-	-	18	316.00	•	-		-	316.00
UNIVEST BANK AND TRUST		55.00	2000	(80h)	1002	900	242.00	_	-		297.00
CO. JOHN A. ARROW CUSTOM		55.00	•			-	242.00		-		297.00
HOMES, INC.	-	_	290.00	-		-		=			290.00

Client	2009	2010	2011 55.25	2012	2013 226.00	2014	2015	2016	2017	2018	Grand Total 281.25
DENNIS & MELODY EBLE HABITAT FOR HUMANITY	-	-	, Maria 18, 100 pro-		226,00				-		
OF BUCKS COUNTY		173.25	106.75	•	-		-	-	-		280.00
EAST ROCKHILL TOWNSHIP			46.00				-	-		232.00	278.00
STEPHEN TAKACH	210.00	67.75		-	-	262.00	-				277.75 262.00
G.H. PASTOR & SONS YOUGHIOGHENY			1.			262.00	-		-	-	202.00
RIVERKEEPER MOUNTAIN		-	260.50) =	-	-	-		260.50
GEORGE CENIVIVA			-	•	-	258.00	-	-			258.00
WILSHIRE HUNT		12/8/ 1280									
CONDOMINIUM											B102 800
ASSOCIATION		-	•	-	243.00	-	-	-			243.00
WORTHINGTON & SPINIEO	500	100			67.00	169.00	_	_			236.00
POCONO HOLDINGS, INC. TINICUM TOWNSHIP			232.00			-			-	-	232.00
CAPITAL GROWTH			232.00								
BUCHALTER		-	=	-	224.00	-	-	_	_	1=	224.00
W.B. HOMES, INC.	58.00	159.50	-	-		•	-	-			217.50
FIRST NORTHERN BANK											
AND TRUST COMPANY		-				-		-	202.00	1-	202.00
FLOWER CONSTRUCTION		-		-	-	7-	195.00	-		-	195.00
CARL SHAFER	-	-	-	188.00	-	•		•	-	-	188.00
TOWN TITLE AGENCY, L.L.C.		_	_	_	_	-	-	_		187.00	187.00
JIM TOTH				183.00			-	-	-	-	183.00
BRADFORD GREENE CONDO											
ASSOCIATION		-	-	-		-	181.00	-			181.00
STEVEN GRABOWSKI	-	100.25	75.00	•		.=	•	•	(-	18	175.25
IVY REALTY SERVICES,										0.000	222.22
L.L.C.	•		-		-	:-	-	-		175.00	175.00
E. ALLEN REEVES, INC.	•	-	-	45.00	68.25		58.75	-	•	•	172.00
HALLMARK HOMES PA, L.L.C.		_	-			169.00	:•	-	-	-	169.00
TRI COUNTY PEDIATRICS			-			168.00			iii		168.00
KELLY ENCK		-	-		-			167.50			167.50
JACKSON TOWNSHIP	167.00		-	•	•	-	•	-	-		167.00
HOLZ AND HENRY	•		-	-	68.25	91.00			-		159.25
SANTO LANZAFAME					•			159.00		-	159.00
F.S. MECHANICAL		154.25			-	•	•	-	·•) <u></u>	154.25
BERKS RIDGE COMPANY						58.00	_	-	(¥	86.50	144.50
ENTERPRISES, INC. CITY OF BETHLEHEM			-			38.00			142.00	- 80.30	142.00
KELLER AND COMPANY,	-						· · · · · · · · · · · · · · · · · · ·		142.00		142.00
INC. CONSTRUCTION											
MANAGERS	-	-	-	135.50	•	-	-	-	-	**	135.50
VINCENT TRAPASSO			-	-	135.00	-	-	-		-	135.00
DAVID CACCAVO		-		,=		:=				134.00	134.00
AMERICAN HERITAGE											124.00
FEDERAL CREDIT UNION				134.00	-	~		-			134.00
BOROUGH OF CONSHOHOCKEN			_	¥			_			132.00	132.00
AMERICAN SITEWORK,										102.00	132.00
L.L.C.		-	-	_			122.00		=		122.00
FIDELITY NATIONAL TITLE							-				
GROUP			-	109.00		·=	-	-		-	109.00
D.TROZZI AND SON											
CONSTRUCTION,INC.	-	-			-	106.00	-	-	-		106.00
TODD RICHMOND			72.50	- 00.00	-		-	32.00	-	-	99.00
THOMAS THOMAS		•		99.00	-	-	-				99.00
BUCKS COUNTY WELL DRILLING, INC.	_		-	97.25	-	_	_	*			97.25
Didibilito, inc.				71.43			-		·		21.23
CHARLENE PILKO	-	-	95.50	-		-				-	95.50
SAWMILL HEIGHTS, L.L.C.		•	95.50	•	-	1.	-			-	95.50
KATHLEEN ALBRECHT	2	•	-	-	91.00	-	-		-		91.00
LOWER LA STATE OF THE STATE OF											90.75
LOWER MILFORD TOWNSHIP		89.75	-	•		-	-	-	-		89.75

Client MOORE TOWNSHIP CALVARY ASSEMBLY OF GOD CONTINENTAL PROPERTY MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	2009	2010 	2011 85.00 - - - - - - - - - - - - -	79.50		79.50	2015	2016 41.75	2017 - - - 77.00 - - - 30.00	2018 - - - - - - - - - - - - - - - - - - -	79.50 79.50 79.50 77.00 75.25 72.50 71.75 71.00 67.00
CALVARY ASSEMBLY OF GOD CONTINENTAL PROPERTY MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75,50	75.25	-	71.00		41.75			79.50 79.50 79.50 77.00 75.50 75.25 72.50 71.75
CALVARY ASSEMBLY OF GOD CONTINENTAL PROPERTY MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75,50	75.25	-	71.00		41.75			79.50 79.50 79.50 77.00 75.50 75.25 72.50 71.75
GOD CONTINENTAL PROPERTY MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25	-	71.00		41.75			79.50 79.50 77.00 75.50 75.25 72.50 71.75
MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25		71.00		41.75			79.50 77.00 75.50 75.25 72.50 71.75
MANAGEMENT, INC. HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25		71.00		41.75			79.50 77.00 75.50 75.25 72.50 71.75
HERITAGE BUILDING GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25		71.00		41.75			79.50 77.00 75.50 75.25 72.50 71.75
GROUP, INC. CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25	:	- - - - 71.00		41.75			77.00 75.50 75.25 72.50 71.75 71.00
CHARLES FRITZ HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		72.50	75.50	75.25	:	- - - - 71.00		41.75			77.00 75.50 75.25 72.50 71.75 71.00
HART LYMAN COMPANIES, L.L.C. PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	72.50	-	· ·	-	71.00		41.75		•	75.25 72.50 71.75 71.00
PINE RUN CONSTRUCTION RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	72.50	-	· ·	-	71.00		41.75		•	75.25 72.50 71.75 71.00
RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	•	1=		· ·	-	71.00		41.75		•	72.50 71.75 71.00
RYAN HOMES, INC. HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	•	1=		· ·	-	71.00		41.75		•	72.50 71.75 71.00
HERITAGE PROPERTIES GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	1=	-		-			12	30.00	■ 0	71.00
GROUP, L.L.C. PA BIOTECHNOLOGY CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	-	-		- :			12	30.00	■ 0	71.00
CENTER SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		-	:	-	-		= =		-		
SATISH HARIPRASAD RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	:		- IA		-		-		1.		
RIVERWOODS AT NEW HOPE COMMUNITY ASSOCIATION SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	-			•	-	-		10=0	67.00	67.00
SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	1=	-	_						57.00	
SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT		<u> </u>	-	72							
SAMALL PROPERTIES, INC. APPLEBUTTER DEVELOPMENT	-	-		72							
APPLEBUTTER DEVELOPMENT	-			-	-				67.00	-	67.00
APPLEBUTTER DEVELOPMENT				67.00		-	-	-	-	-	67.00
DEVELOPMENT											
ASSOCIATES, L.P.		65.00	:=	1=	, -	-			-	-	65.00
RICK LYONS			-	16.50	-	45.50	-	-	-	= 0	62.00
CLEMONS, RICHTER &											
REISS, P.C. ATTORNEYS AT											
LAW		.=			9	61.00	1	-	-		61.00
III CREEN AND CON DIG					61.00				21		61,00
J.H. GREEN AND SON, INC.					01.00	-					01.00
PUBLIC INTEREST LAW											
CENTER OF PHILADELPHIA	-	-	9=	60.50	•.:		-			-	60.50
WESTRUM DEVELOPMENT											
CO.			-	-	■ 1	60.00	7.=		-	B /I	60.00
MILFORD LANDING											
CONDOMINIUM											
ASSOCIATION	-	37.00	-	-	22.50	0=		.=	-	-	59.50
NATURAL LANDS TRUST	-	-	59.25		•	ו	-	Œ			59.25
DREW KINSLOW	-	-	2=	57.50	•	•	-	-			57.50
UPPER MOUNT BETHEL											
TOWNSHIP	•	50.00	16	-	-	0=	8₹				50.00
BESKO OUTDOOR SIGNS,											10.50
L.L.C.							// =	49.50	-	-	49.50
WILSON, ELSER,											
MOSKOWITZ, EDELMAN &										40.00	10.00
DICKER, L.L.P.						•		-	-	48.00	48.00
JAMES J. GORMLEY			15.25	-	30.50	-	11=		-		45.75 45.00
DAVE SCHMAUK		-	-	45.00	.	•			•	•	43.00
LEHMAN TOWNSHIP WATER											
AND SEWER AUTHORITY		_	-	-		45.00	-	-	# 8	-	45.00
MCNAMARA, BOLLA &											
PANZER		-		-	41.00			-	-	. n	41.00
RBDP, L.L.C.	-	39.75	-		•	y.	υĤ	-	-		39.75
FNCB	-	22.50		-			()		-	S 1	22.50
MARGARET POWELL	-	-	-	20.69	-	-	19		-	9 0	20.69
CITY OF MILLVILLE	-		-			-	::=	16.00	-	-	16.00
PATRICIA KELLER	-	-		-	-	-	11.75		-	(= 1	11.75
	48,289.47	271,488.17	242,445.00	207,298.09	276,993.83	210,282.83	277,443.12	242,358.61	285,520.53	63,984.21	2,126,103.86