

COMPOSITE ATTACHMENT “E”

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA,	)	Fort Myers, Florida
	)	
	)	Case 2:20-CR-114-FtM-66MRM
Plaintiff	)	
	)	Thursday, March 25, 2021
vs.	)	
	)	1:02 p.m. to 1:48 p.m.
CASEY DAVID CROWTHER,	)	
	)	Courtroom 5D
Defendant	)	
_____	)	

TRANSCRIPT OF JURY TRIAL CROSS-EXAMINATION OF DIANE KNOTT
HELD BEFORE THE HONORABLE JOHN E. STEELE,
United States District Court Judge

Official Court Reporter:
Jeffrey G. Thomas, RPR, CRR
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*(Proceedings reported by Stenotype; Transcript produced by
computer-aided transcription.)*

1 check into their bank account. It may not reflect the same day
2 on the person who wrote the check, but the deposit is going to
3 be the day that you actually brought the check in and deposited
4 it into the bank.

5 Q That's all I'm trying to ask. I'm trying to get your
6 definition of what you used to do your summary.

7 A Yes; which is what the bank statement would reflect.

8 Q And I believe you also did a summary of payroll;
9 correct?

10 A Yes.

11 Q I believe that's Exhibit 164. I apologize if I take
12 time trying to find it.

13 A Okay.

14 Q And that's Exhibit 164. And what -- and again, is this
15 exhibit --

16 A What is the exhibit? The exhibit is a . . . just a
17 reflection of the withdrawals to Workforce Business Services
18 and the date that the transaction was made.

19 Q And Workforce Business Services is the payroll; correct?

20 A Correct.

21 Q So this is -- I'm just trying to clear the -- if we look
22 at 4/20, that is the day that the payroll was paid, or
23 processed? Do you know? For your summary?

24 A Since that has a column with check numbers in it, that
25 means that they wrote a check to Workforce Business Services.

1 So you'd have to look at the actual check to see the date they
2 wrote the check. That would be the date that the check
3 actually cleared the bank.

4 Q So the date is just the date of the check; correct?

5 A No. The date is the date that it cleared the bank.

6 Q All right. So, on your report here, summary, the date
7 is when it cleared, the check number, but you don't have the
8 date of the check.

9 A I could look at the actual check and look at the date of
10 the check.

11 Q Okay. So you could make a review and make that
12 determination.

13 A Sure.

14 Q Can you do this? Do you have the ability to total up
15 any numbers on your summary report? I doubt you have a
16 calculator or anything; correct?

17 A No, I don't.

18 Q Okay. What if you were to take from April 24th, 2020,
19 the top of the chart, down to 8/13/2020, what would be -- and I
20 know you can't do it in your head. Do you know what the sum of
21 those payroll expenses would be?

22 A Can I have a calculator?

23 Q I can give you my iPhone if you would like to use it.

24 MR. REICHLING: I'm going to object. This is a waste
25 of time. To use it to do calculations? What point is the

1 defense trying to make here? I'm trying to figure it out.

2 THE COURT: Well, the objection is overruled.

3 To the extent you've got a calculator and want to
4 give it to her, or an iPhone with a calculator, you may do so.

5 MR. DICKERSON: Thank you, Your Honor.

6 (Mr. Dickerson provided an iPhone to the Courtroom
7 Deputy, who cleaned it and provided it to the witness, who
8 uses the iPhone to make mathematical calculations.)

9 THE WITNESS: Okay. It's a rough calculation. I
10 didn't put in the pennies.

11 MR. DICKERSON: I accept that.

12 THE WITNESS: It's, I come up with \$3,001,287.

13 MR. DICKERSON: Okay. And keep that open because
14 then we'll go back to those deposits.

15 BY MR. DICKERSON:

16 Q If you could, the sum of the deposits from 4/23, do you
17 want me to read them off for you, or I can just enlarge it for
18 you?

19 A Yes, please.

20 Q Okay. 63,352.

21 A Okay.

22 Q I'm going to the next one, ma'am.

23 A Oh.

24 Q 192,621.

25 A Okay.

1 A I looked at all the deposits.

2 Q All right. So that one deposit in the Bank of America
3 bank record was not pointed out to you for you to review?

4 A I mean, it was -- it was discussed, but I -- I reviewed
5 the entire account, but it was discussed. I mean, when I make
6 a deposit like that, I'll look at all the deposit items and
7 indicate what's reflected on the records.

8 Q Other than that one deposit of \$942.90 -- and it's
9 Exhibit 156 if you need to look at it.

10 A 156. Is it -- are you talking about the deposit item?

11 Q I'm talking it's the Bank of America, Government's
12 Exhibit 156, it looks like a summary that you created --

13 A Oh, I'm sorry. I thought you were talking about the
14 actual deposit item. Yes, I have it.

15 Q Okay. With regard to this Bank of America account, is
16 it your understanding that this account was opened on
17 3/13/2020?

18 A No.

19 Q So I guess I'm asking why does this account analysis
20 start on 3/13/20 and the other analyses for the other accounts
21 start on January 1st, 2020?

22 A Probably because I actually was running out of time. I
23 just -- I have another job that I was doing, and I just didn't
24 have the time; and the deposits before that timeframe just did
25 not appear relevant to the case, so I started it with 3/13,

1 because that's when the bank statements for March started.

2 Q How much time did you have to perform this summer?

3 A To perform this particular summary?

4 Q All of the summaries.

5 A A couple of months. But I'm working another job that I
6 work 50 hours a week.

7 Q Okay. So this is like a side job, then?

8 A Yes.

9 Q And so, for this document, did you have the statements
10 starting in January, 2020?

11 A Yes.

12 Q All right. So this is just an example you chose to make
13 your summary to start at 3/13/2020.

14 A Correct.

15 MR. DICKERSON: Could I publish, Your Honor? Thank
16 you.

17 BY MR. DICKERSON:

18 Q And this is the account that the \$942.90 was deposited
19 in; correct?

20 A Correct.

21 Q Do you recall the date?

22 A I believe it was August 20th, I want to say.
23 August 20th, yes. On Page 5.

24 Q If you need to, please do, but is there anywhere else in
25 your summaries where there's any other deposit by Mr. Casey

1 A No. Because I didn't believe those were covered under
2 the PPP reimbursement.

3 Q And have you read the interim rule from February 25th,
4 2021?

5 A There's many, many rules, so I can't say I've read them
6 all, no.

7 Q I'm just specifically asking -- that was a month ago.
8 Did you read the interim rule from February 25th, 2021?

9 A No.

10 Q So you're unaware that, if you are going to do an
11 analysis on allowable -- reimbursable PPP expenses, that
12 supplier cost are included?

13 A I'm not aware of what was -- what was included as of
14 February 5th.

15 Q Have you read and reviewed every interim rule regarding
16 application of forgiveness?

17 A No. Not every one, no.

18 Q Did you include any covered worker protection in your
19 analysis?

20 A I mean, what I included was right there.

21 Q All right. So you didn't include it.

22 A It's not on there. If there was one, then I guess I
23 didn't list it because it's not on that sheet.

24 Q So you don't know whether that is --

25 A I don't know if there was an expense of that date, and I