

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Re: Application of Consolidated Rail Corporation for the abolition of thirty-one crossings of the Enola Branch, LC:201323, MP 3.5 to MP 27.0, Sub. No. 1095X, Harrisburg Division, Lancaster County, Pennsylvania - Docket No. A-00111016

ANSWERS OF FAST TO INTERROGATORIES - SET II - OF CONESTOGA, MARTIC, PROVIDENCE, BART AND SADSURY TOWNSHIPS

Interrogatories

1. Provide FAST's total membership as of January 1, 1997. Indicate by number those persons who contributed money or services, and "members" under FAST's bylaws.

Answer: Total - one thousand two hundred eighteen (1,218) members. All members contributed money and all persons who contributed are members. Services were contributed by Board of Directors, Project Director Julie Nettke and counsel herein.

2. Identify each and every witness you intend to produce at hearing, including their names, addresses and expected subject of testimony in this matter.

Answer:

- A. Chuck Flink, owner of Greenways, Inc., -
121 Edinburgh South, Suite 210
MacGregor Pike
Cary, NC 27511

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JUN 23 1997

Subject -see written testimony, professional qualifications and the "Master Park Plan, served with this mailng.

- B. Brenda Barrett, Director
Pennsylvania Historical and Museum Commission
Bureau for Historic Preservation
Box 1026
Harrisburg, Pennsylvania 17108-1026

Subject -See written testimony and professional qualifications of Ms. Barrett, previously served.

- C. Mark Wilson, PE
Pennoni Associates, Inc.
704 Lisbon Rd.
Camp Hill PA 17011-7400

DOCUMENT
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Subject - See written testimony and professional qualifications of Mr. Wilson, previously served.

C-00913256
A-00111016
6/12/97
Harrisburg

EXHIBIT

TWP 10

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D. Julie Nettke, Project Director
Friends of the Atglen-Susquehanna Trail, Inc.
P.O. Box 146
Quarryville, PA 17560

Subject - See written testimony and supplemental testimony.

3. Identify each and every source of funding formerly or currently available to FAST.

Answer: Identified and provided previously in discovery responses, and in the Exhibits to Julie Nettke's written testimony.

4. For each funding source identified in response to Interrogatory No. 3 above, (a) identify the amount of funding provided or anticipated; (b) the purpose to which the funding has or will be applied; (c) the dates the funding was or will be available t) whether the funding has or will be used to obtain matching funds and if so, which matching funds); and (e) identify the source and amount of the matching funds referenced in response to the above-noted subpart.

Answer: Please refer to answer to Interrogatory No. 3 above. Given the current status of this proceeding, FAST does not possess sufficient information to enable it to answer further regarding availability. FAST has not to date received formal notification of a change in status of any funding.

5. For each source of funding identified in response to Interrogatory No. 3 above, identify (for each such source of funding) each and every contingency for the funding, including whether ownership of real property is a prerequisite to FAST's receipt of said funding.

Answer:

- For both the federal (ISTEA) and state (PHMC and DCNR) funds, project must comply with applicable federal and state law and regulations, including but not limited to the National Historic Preservation Act and the Americans with Disabilities Act.

- Applicable deadlines must be met.

- County funds: the Inter-Municipal Agreement of the Townships requires withdrawal by the County of funds for FAST.

- It is our understanding that all of these funds are contingent upon ownership.

- Due to the political nature of decisions regarding this type of funding, there may be other contingencies unknown to FAST, arising from discussions to which FAST was not a party.

6. Identify all outstanding or unpaid obligations incurred by FAST, whether liquidated or unliquidated.

Answer: none. Julie Nettke, Project Director has forgiven the obligation of \$19,251 salary for October, 1993 through 1995.

7. Identify each person who has entered into delayed billing-for-services arrangements with FAST, and for each such person, indicate the amount of indebtedness by FAST.

Answer: none.

8. How much money to date has FAST spent on improvements to rail-highway crossing structures along the former Enola Branch?

Answer: none.

9. How much money does FAST currently have available (in cash, liquid and immediately-available funds) to spend for improvements to rail-highway crossing structures along the Enola Branch Line?

Answer: none.

10. With respect to crossing structures to be removed according to the Stipulation of Settlement, identify which crossing structures FAST believes should remain in place and for each such structure, list each and every reason why the crossing structure should remain in place.

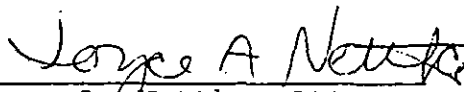
Answer: All of them. The question is premised "according to the Stipulation of Settlement," the terms of which FAST opposes. The Stipulation does not contemplate completion of the "Section 106" process; does not provide protection for any of the bridges not specifically slated for removal; and where a bridge is identified for removal does not require configuration of the crossing to accommodate a trail. For elaboration concerning FAST's position regarding these structures, FAST incorporates by reference the discussion in the testimony of its witnesses concerning these crossings.

DOCUMENT REQUESTS

1. Exhibits - Master Park Plan and credentials of Mr. Flink; Exhibit(s) to testimony of all four witnesses, previously served.

2. Most of the documents relating to funding were previously provided. These are supplemented herewith.

3, 4 and 5 and 6. Herewith are FAST's newsletters, minutes, and financial information.


Joyce A. Nettke, Attorney for FAST
P.O. Box 27
Strasburg, PA 17579
(717) 687-9311
I.D. No. 45706

May 7, 1997

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FRIENDS OF THE ATGLEN SUSQUEHANNA TRAIL, INC.
FINANCIAL STATEMENTS - WITHOUT AUDIT
DECEMBER 31, 1994 AND 1993

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C-00913256
A-00111016
6/12/97
Harrisburg

STEPHEN T. HOHENWARTER
CERTIFIED PUBLIC ACCOUNTANT
EAST PETERSBURG, PENNSYLVANIA

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EXHIBIT
TWP 11

C O N T E N T S

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Stephen T. Hohenwarter CPA

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(717) 560-9745 • Fax (717) 560-9106

Officers and Directors
Friends of the Atglen
Susquehanna Trail, Inc.
Quarryville, Pennsylvania

I have reviewed the accompanying balance sheet of Friends of the Atglen Susquehanna Trail, Inc. (a non-profit corporation) as of December 31, 1994 and the related statement of support, revenue and expenses and changes in fund balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Friends of the Atglen Susquehanna Trail, Inc.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

The accompanying 1993 financial statements of Friends of the Atglen Susquehanna Trail, Inc. were compiled by me in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the 1993 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

STEPHEN T. HOHENWARTER
CERTIFIED PUBLIC ACCOUNTANT

August 22, 1995

FRIENDS OF THE ATGLEN SUSQUEHANNA TRAIL, INC.
 BALANCE SHEETS - WITHOUT AUDIT
 DECEMBER 31, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
CURRENT ASSETS		
Cash - Checking	\$ 5,663	\$ 1,244
Accounts Receivable - Grants	7,610	-0-
Prepaid Insurance	<u>855</u>	<u>1,103</u>
TOTAL CURRENT ASSETS	<u>6,518</u>	<u>\$ 2,347</u>
 PROPERTY AND EQUIPMENT		
Equipment	253	-0-
Less: Accumulated Depreciation	<u>21</u>	<u>-0-</u>
NET PROPERTY AND EQUIPMENT	<u>232</u>	<u>-0-</u>
 OTHER ASSETS		
Trail Design and Development Incorporation Expenses (Net of accumulated amortization of \$234 and \$86)	30,921	-0-
Unemployment Deposit	<u>80</u>	<u>-0-</u>
TOTAL OTHER ASSETS	<u>31,505</u>	<u>652</u>
TOTAL ASSETS	<u>\$ 45,865</u>	<u>\$ 2,999</u>
 LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Accounts Payable	\$ 7,610	\$ -0-
Accrued Expenses (Note B)	<u>21,167</u>	<u>-0-</u>
TOTAL CURRENT LIABILITIES	28,777	-0-
FUND BALANCES	<u>17,088</u>	<u>2,999</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 45,865</u>	<u>\$ 2,999</u>

Subject to comments in accountant's review report dated August 22, 1995 and notes to financial statements.

FRIENDS OF THE ATGLEN SUSQUEHANNA TRAIL, INC.
 STATEMENTS OF SUPPORT, REVENUE AND EXPENSES AND CHANGES
 IN FUND BALANCE - WITHOUT AUDIT
 FOR THE YEARS ENDED DECEMBER 31, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
PUBLIC SUPPORT AND REVENUE		
Membership Dues and Contributions	\$ 17,729	\$ 5,720
Grants	33,480	-0-
Other Revenue - Interest Income	<u>44</u>	<u>-0-</u>
TOTAL PUBLIC SUPPORT AND REVENUE	<u>51,253</u>	<u>5,720</u>
EXPENSES		
Postage	1,352	594
Printing/Publications/Publicity	1,222	149
Rents	122	116
Newsletter	-0-	108
Dues/Memberships/Donations	25	100
Copies	679	136
Accounting	100	-0-
Legal	-0-	44
Telephone	272	125
Fund Raising	1,538	-0-
Office Supplies	386	132
Insurance	1,906	220
Payroll	26,923	-0-
Payroll Taxes	2,059	-0-
Conferences	-0-	300
Travel	-0-	613
Bank Charges	22	-0-
Miscellaneous	389	376
Amortization	148	86
Depreciation	<u>21</u>	<u>-0-</u>
TOTAL EXPENSES	<u>37,164</u>	<u>3,099</u>
PUBLIC SUPPORT AND REVENUE OVER EXPENSES	14,089	2,621
FUND BALANCE - BEGINNING	<u>2,999</u>	<u>378</u>
FUND BALANCE - ENDING	<u>\$ 17,088</u>	<u>\$ 2,999</u>

Subject to comments in accountant's compilation report dated August 22, 1995 and notes to financial statements.

FRIENDS OF THE ATGLEN SUSQUEHANNA TRAIL, INC.
NOTES TO FINANCIAL STATEMENTS - WITHOUT AUDIT

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL INFORMATION

The corporation is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

EQUIPMENT AND DEPRECIATION

Depreciation of equipment is calculated using the straight-line method for financial reporting purposes based on estimated useful lives of 5 years. Total depreciation expense for 1994 was \$21.

TRAIL DESIGN AND DEVELOPMENT

The organization has capitalized Trail Design and Development costs. These are costs associated with acquisition of the rail trail. The corporation will start to depreciate these costs upon completion of the trail acquisition.

INCORPORATION EXPENSES

The organization has capitalized incorporation costs and fees associated with securing its tax exempt status. The corporation is amortizing these costs over 5 years using the straight line method to compute amortization. Total amortization was \$148 for 1994 and \$86 for 1993.

UNEMPLOYMENT DEPOSITS

The corporation has elected to be a directly reimbursable employer for purposes of PA unemployment compensation tax.

ACCOUNTING FOR REVENUE AND EXPENSES

The corporation uses the accrual basis for recognizing revenue and expenses. Under this method, revenue is recognized when earned and expenses are recognized when incurred.

FRIENDS OF THE ATGLEN SUSQUEHANNA TRAIL, INC.
NOTES TO FINANCIAL STATEMENTS - WITHOUT AUDIT

NOTE B - COMMITMENTS (ACCRUED EXPENSES)

The organization's Board of Directors has entered into an agreement to compensate its executive director with an annual salary of \$25,000. Compensation is retroactive to October 1, 1993. Due to funds not yet being available to support this salary, an accrual has been made. Unpaid salary will be paid as soon as unrestricted funds become available. The accrued expenses figure of \$21,167 represents wages accrued of \$19,198 and related payroll taxes of \$1,969. There are reasonable expectations that funds will become available in the current year and as such, this liability is listed as a current asset.

NOTE C - DONATED SERVICES

No amounts have been reflected in the statements for donated services, inasmuch as no objective basis to measure the value of such services is available; however, a substantial number of volunteers have donated significant amounts of their time to the corporation.

NOTE D - GOVERNMENT GRANTS

The organization received commitments for several government grants in 1994. Included in these was a \$30,000 grant from the Lancaster County Foundation. \$7,610 of these monies were not received until January of 1995. However, since all conditions pursuant to the receipt of these funds had been met as of year end, these funds were recognized as earned in 1994.

Other grants pledged to the organization in 1994 include:

- 1) 3 year \$250,000 County Parks Initiative (C.P.I.)
- 2) \$500,000 ISTEPA award from PA Dept. of Transportation

These grants were not recognized as earned income in 1994 since conditions pursuant to acquisition of the trail had not been met.

NOTE E - CORRECTION OF ERROR

These statements correct statements previously issued for 1994 dated March 14, 1995. The correction relates to \$7,610 of accounts payable and accounts receivable for government grants. Since these expenditures related to an asset that was capitalized, excess of revenues over expenses increased by \$7,610 as did the asset account "Trail Design and Development". Fund balance as of December 31, 1994 also increased by \$7,610. This correction did not affect prior year amounts.

Friends of Atglen-Susquehanna Trail, Inc.

Statement of Support, Revenue and Expenses and Change
in Fund Balance for the Period 1/1/95 through 9/30/95

Public Support and Revenue

.. Membership Dues and Contributions	\$ 14,641.00
.. Grants	7,610.00
.. Other Revenue - Interest Income	<u>109.71</u>
Total Public Support and Revenue	\$ 22,360.71

Expenses

Postage	\$ 1,038.97
Printing, Publications and Publicity	988.00
Rents	100.00
Dues, Memberships, Donations	100.00
Copies	159.99
Accounting	515.00
Telephone	220.23
Fund Raising	906.69
Office Supplies	241.23
Insurance	219.00
Design and Development	8,027.29
Payroll	6,497.38
Payroll Costs	3,153.22
Miscellaneous	<u>290.50</u>
Total Expenses	\$ 22,457.50

Public Support and Revenue Under Expenses	(96.79)
Fund Balance - Beginning	5,656.80
" " "	\$ 5,560.01

Friends of the Atglen-Susquehanna Trail, Inc.

Note to Financial Statement

Note A - Accrued Expenses - 1/1/95 thru 9/30/95

Executive Director's Unpaid Salary	\$ 7,889.61
Payroll Taxes on Above Salary	<u>603.55</u>
Total Accrued Expenses	\$ 8,493.16

Friends of the Atglen-Susquehanna Trail, Inc.

Statement of Support, Revenue and Expenses and Change
in Fund Balance for the Period 1/1/96 through 12/31/96

Public Support and Revenue

Membership Dues and Contributions	\$ 4,712.00
Trail Purchases	1,790.00
Mass Mailing	5,238.00
Dream Ride	3,275.37
Interest Income	48.12
Miscellaneous	<u>1,016.50</u>
Total Public Support and Revenue	\$ 16,079.99

Expenses

Postage	\$ 870.07
Printing, Publications and Publicity	1,888.37
Dues, Memberships, Donations	75.00
Copies	53.69
Legal Expenses	125.00
Accounting Service	50.00
Phone	203.23
Office Supplies	214.36
Insurance	1,273.00
Payroll	5,853.77
Payroll Taxes	2,440.11
Fund Raising	1,242.57
PAC Hearing Costs	425.65
Miscellaneous	<u>1,099.86</u>
Total Expenses	\$ 15,814.68

Fund Balance - Beginning	\$	1,128.45
Fund Balance - Ending	\$	1,393.76
Public Support and Revenue over Expenses	\$	265.31

Note to Financial Statement

Executive Director's Unpaid Salary and Payroll Taxes on Salary	\$	27,545.00
Salary & Payroll Taxes Paid During 1996		<u>8,293.88</u>
Balance Due	\$	19,251.12