New England Electric Railway Historical Society
Founded in 1939 by Theodore F. Santarelli de Brasch

Mission
New England Electric Railway Historical Society shares powerful connections between the past and present. We preserve knowledge, context, and resources for future generations by collecting, restoring, operating, and exhibiting significant public transit vehicles and artifacts.

Vision
- We continue the legacy of our founders by maintaining and sharing our world-class transit collections and knowledge with a growing membership, our many visitors, our communities, and the public transportation industry.
- Our work is guided by our respect for the technological, aesthetic, and historically significant characteristics of our collections, and our engagement with our audiences and community, in the past, present, and future.
- We strive for the highest standards of professional practice in every facet of our organization, and to make our museum experience accessible to everyone.
- Our capital improvement programs create improved capacity for collection management, storage, exhibition and interpretation, and responsible stewardship of our assets.
- We invite and facilitate wide participation in carrying out our mission and perpetuating our legacy through our programs of engagement with supporters, members, and the giving community.

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2018 Annual Report

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Front Cover
Upper: Returning to service in 2018 was Claremont, NH line car No. 4. The car, which started life as an open trolley before being rebuilt for work service 100 years ago, received extensive reconstruction of its underframe and flooring and repairs to roof structure after more than a century of operation. That service included the car being loaned to the MBTA in Boston twice for overhead maintenance on the system’s Green Line. The car now is back in use as a vital tool for Museum volunteers to maintain the overhead wire that powers the streetcars.

Lower: Seashore’s second streetcar acquisition arrived in 1940 from Manchester, NH. Car 38 operated interurban service between Manchester and Nashua and was beautifully outfitted with a cherry interior, brass trim, and plush velour seats. Recently interior wiring has been upgraded to improve safety and reliability. Here it participates in the annual night photo shoot, posing in front of Tower C from Boston’s elevated line.
President’s Report
James D. Schantz, President and CEO

The Society’s preservation and educational activities advanced on many fronts in 2018. The project to enclose and expand Fairview Carhouse, which began its first phase of construction in 2017, neared completion of its second phase by late 2018. When complete this project will provide shelter to about 24 vehicles. These two phases of the project have cost approximately $680,000, all of it raised from member donation plus generous grants led by a $95,000 grant from the 20th Century Electric Railway Foundation.

In total, donors were very generous in 2018 as cash contributions to all activities exceeded $714,000 from 424 individuals and organizations. The Society extends its deepest thanks to all who have lent their financial support as well as the tireless efforts from our volunteers and staff.

Transition
The first management transition since turning to professional management in 2012 occurred as Executive Director Sally Bates retired from the position after six years at the helm. During her tenure she built new relations with our neighboring communities, developed our business member program, expanded our regular membership, and planned and implemented a number of new events. She also made significant advances in securing funding and in guiding the Fairview project. Public visitation increased almost every year during her tenure, reaching 22,000 in 2018.

Though we were sorry to see Sally depart, we were very pleased to have recruited a very talented successor, Katie Orlando. She brings a strong career in nonprofit management, including building capable staffs and successfully raising significant funding. Joining Seashore in September, she quickly acclimated herself to all aspects of the Museum’s operations, built, and filled a solid organizational structure, and began leading our strategic planning process. She has planned an expanded and refreshed schedule of special events to stretch through the 2019 season.

The Narcissus
The long term project to restore one of the finest electric railway cars ever to have run in New England, the Portland-

Lewiston Interurban’s car named The Narcissus, received a huge boost from an extremely generous foundation donation in 2018. The 20th Century Electric Railway Foundation, which has supported Seashore projects over many years, made a commitment to fund completion of the car by 2021. The donated funding is expected to be in excess of a half million dollars. Our thanks again to the Foundation for their unparalleled support. See The Narcissus Report on page 10 for more on this extraordinary project.

As a key support to the project, we once again hosted Teddy Roosevelt Days over the July 20 weekend, commemorating the fact that Roosevelt had ridden The Narcissus when visiting Maine early in the last century. This year 60 registrants participated, viewing memorabilia and attending presentations of various aspects of Roosevelt’s heritage, and enjoying streetcar rides and a cocktail reception.

Special Events
As mentioned above, Executive Director Sally Bates continued to develop our special event schedule to broaden and diversify visitor experiences and to prepare the organization to host even more in the future as Katie Orlando takes over the role.

Of significance was the first large wedding at Seashore for an outside family on June 2. Extensive preparations were made so the site could host this event and similar ones in the future. Thanks are due to the many staff and volunteers who lent a hand. The pine grove next to Highwood Carhouse was further enhanced to host the dinner tent. Museum cars were shifted to open space inside and outside the building. A pre-wedding reception was hosted in the Visitors Center exhibit.
Above: Even though they are roughly 120 years old, open streetcars remain popular with Museum visitors. Here New Haven 303 and 838 load passengers before departing. PM

Left: All is in readiness for a wedding party’s arrival. Events occurred in Highwood and on streetcars and in the large tent erected for the occasion. TS

Another new event was Pirates at Seashore held successfully on June 15, though it was dampened by rainy weather. Creative pirate apparel was sported by many attendees in the Visitors Center, with accompaniment by live music. The event hosted significant sponsorship from business members and friends: Sebago Lake Distillery, Saco & Biddeford Savings Institution, Biddeford Savings Bank, Weirs Buick GMC, and the Kennebunkport Restaurant Collection. Our thanks to all sponsors.

A new regularly scheduled event for visitors was Magic Monday, held weekly at 10:30 am. Young attendees are treated to a magic show in the Visitors Center followed by a trolley ride.

A special fundraising dinner was held by On the March Restaurant owner and Museum friend Denise Rubin at her Kennebunkport location on August 17. The well-attended event also served as a farewell to Sally Bates as she headed for retirement. We are also grateful for this enjoyable event.

Returning this year was the annual Night Photo Shoot for serious photographers. New this year was holding two sessions, one at Seashore on November 10 and the second at Lowell on November 17. Thanks to member Matt Cosgro and to Joey Kelley Photography for coordinating these events. The result was some very good photos capturing the trolley era atmosphere using Seashore and Lowell National Historical Park streetcars.

As described in the Executive Director’s report on page 4, an even richer lineup of special events is planned for 2019, the Museum’s 80th anniversary year.

Library
A major step forward for the Museum’s library collections resulted from the Board’s decision to allocate the Museum’s Arundel House, adjacent to our entrance, to the library. Previously, for some years the house had been rented out, but the need to provide a good environment for library collection work prompted the change in use. See the Library Report on page 14 for more about this move.

Restorations
As always, the year was a busy one for the Museum’s Donald G. Curry Town House Shop in addition to The Narcissus project mentioned above. As chronicled in the Conservation Report on page 6,
Above: The annual Pumpkin Patch Trolley event brings crowds of families with young children by streetcar to the patch where they “pick” pumpkins which they may then decorate and take home.

Right: Volunteers wheel a heavy load of Belgian block pavers to the path leading to the shop. The stones will be laid along the path, permanently replacing deteriorating wooden ties.

Below: These two cars represent two different designs for fair weather cars: Montreal 2 is an open top observation car and Brooklyn 4547 has removable window panels to admit summer breezes before the days of air conditioning.

cars also receiving considerable attention include the long term restorations of Boston center–entrance car 6131, which received wiring and interior roof work, and Middlesex & Boston box car 41, for which vestibule structural posts are being readied for re-installation.

The motors for Eastern Massachusetts Street Railway semi convertible 4387 were overhauled by an outside shop and should be reinstalled in early 2019 to bring that car back into operation. Similarly, the motors for Toronto Peter Witt 2890 are poised for reinstallation which should pave the way for that car to operate for the first time since it arrived from Canada 20 years ago. Repair and reinstallation of corroded seat frames for New Jersey Transit PCC 5 continued to advance during 2018.

Financial
The overall total of cash and in-kind contributions to the Society in 2018 was in excess of $757,000. More detail about donations and our donors can be found in the Museum Contributors report on page 20. Our deepest thanks to all who contributed to this total.

Vital to the long term survival of the Museum is continued growth of the Society’s endowment. Funds donated to the endowment fund are never spent but are invested to yield, under normal investment market conditions, 5% annually to help defray operating expenses. The main source of endowment funds for any museum is planned giving, in which benefactors specify funds for the endowment in their estate or other long term financial plans. As of the end of 2018 funds designated by the donor or by the board to the endowment total in excess of $1.6 million. This amount, under normal investment conditions, will contribute approximately $80,000 to help cover Seashore’s budget every year. An anticipated bequest may push the endowment and annual yield totals even higher. We invite all members to also include Seashore in their estate planning. The Society recently inaugurated a Founders Legacy Society to recognize those who have made such thoughtful provisions. Please turn to page 24 for more about how you can join this honorable group.

Lowell
This year marked the 16th year that Seashore’s New Orleans car 966 has been operating in Lowell, Mass., on the trolley system of the Lowell National Historical Park. The car operates with Seashore volunteer crews weekends from May until October each year, totaling 46 days in 2018. It interworks seamlessly with the Park’s three Gomaco replica cars providing tours of the downtown area with stops at numerous Park points of interest. Operating crews, who contributed almost 900 hours in aggregate, go through careful training both in Maine and in Lowell to ensure safe operation. Many who have started operating in Lowell have subsequently broadened their participation to include operating in Maine as well. Several volunteers coordinate with our shop forces to provide the car needed maintenance. Our exhibit featuring the evolution of rail transit in the U.S. in general and Lowell in particular continues to be open on weekends throughout the year.

Right: Volunteers wheel a heavy load of Belgian block pavers to the path leading to the shop. The stones will be laid along the path, permanently replacing deteriorating wooden ties.

Below: These two cars represent two different designs for fair weather cars: Montreal 2 is an open top observation car and Brooklyn 4547 has removable window panels to admit summer breezes before the days of air conditioning.
The year 2018 was a year filled with significant accomplishments for the Museum, including:

- The Museum-owned house at 203 Log Cabin Road, adjacent to the Museum entrance, officially became the Museum Library in spring 2018. This facility will give the Library Committee much needed workspace. The Museum appreciates the work the committee has done to transition Museum collections and archival documents to their new space and the amount of time, talent and patience they have given to archive and store our always growing collection.

- Building on our momentum in 2017, in 2018 we also welcomed over 100 new members! (see full list on page 23)

- Town House Shop staff and volunteers made tremendous headway on The Narcissus. Major funding was received in 2018 to help us move this restoration project forward, with an anticipated completion date of October 2021 in sight. The Museum has welcomed new Town House Shop staff this year to help us accomplish this work and they have been a fantastic addition to our shop team and shop culture.

- Improvements have been made to the Visitors Center, Northampton Station, and the Town House Shop. The Visitors Center has new siding and paint on the north side; cleanup work in and around Northampton Station has made the facility more visually appealing to our members and guests; and the Town House Shop wrapped up a 3-year roof renewal project with completion of electrical work throughout the building.

- Property cleanup efforts included but not limited to lumber harvesting, removal of used railroad ties, and enhanced weed control on the Main Line and throughout our campus helped us take a much-needed step to be even better stewards of our campus and land.

- Infrastructure enhancements, including a new phone system and continued enhancement of our website, further improved our internal efficiencies and appearance to our members, guests, and public.

- We were able to end a decade-long vacancy in one of our key Administrative Officer positions by filling our Museum Curator role with the appointment of long-time member Peter Osgood. The Curatorial Committee has also been re-activated and has started to move our Museum and collection preservation efforts forward once again.

Above: Our long-serving bookkeeper Connie Garland is hard at work keeping a sharp eye on finances and serving our members and guests! KO

Above: The Visitors Center got new siding and paint during summer 2018 with help by members Tom Tello and Jim Mackell, shown here putting finishing touches from the platform of a boom-lift. KO

Above: The Visitors Center got new siding and paint during summer 2018 with help by members Tom Tello and Jim Mackell, shown here putting finishing touches from the platform of a boom-lift. KO

Above: Surprise! Santa's on the Trolley was a BIG hit during 2018 Prelude. Two full trolley cars made their way down the line, with a visit from the big man himself! KO

Above: Brendan “The Colonel” Tirrell volunteers nearly 500 hours each year, keeping our buildings and display cars in great condition. KO

Above: Brendan “The Colonel” Tirrell volunteers nearly 500 hours each year, keeping our buildings and display cars in great condition. KO
We undertook phase one of a three phase organizational realignment Museum-wide to better position ourselves to move forward with our strategic plan and vision. This included identifying new members who have not previously held administrative roles to step into positions that best served their strengths and the Museum’s needs, and creating new partnerships and collaborations between officers and departments.

Efforts are underway to further improve our visitors’ first impressions, day-to-day experiences, and opportunities to connect with volunteerism at the Museum. A campaign has begun to raise funding for a mechanical lift that will improve accessibility to our collection for those with limited mobility. Display and Museum signage continues to be improved. New exhibit spaces indoors and outdoors are in the works. We will be adding scheduled special rides on cars that are rarely used on our main line in 2019, as well as providing an opportunity for guests to operate a hand pump car for a special fare. We will continue to make improvements throughout the 2019 season and beyond with the overall goal of continuing our momentum following an increase in regular admissions of 19% in 2018.

More initiatives and events are being added to our line-up to attract member and guest families. Pumpkin Patch Trolley continues to be our most popular family event, grossing nearly $26,000 in 2018, representing a 60% increase in revenue from 2017. In 2019 we will welcome the addition of family events including Daniel Tiger Visits Seashore, Ghost Trolley, Royalty & Superhero Day, a new approach to Opening Day, adding more Ice Cream Nights and Story Times, and adding new offerings during Kennebunkport’s Christmas Prelude.

Planning is underway for our 80th Anniversary in 2019 to celebrate such a momentous milestone for the Museum. Thanks to the volunteers and members who are helping the Museum plan our celebration, which will take place over 2019.

Adding new opportunities for our members, volunteers and staff to connect with one another socially to help us build greater camaraderie. We started with our first ever Sea-shore Holiday Party for our staff and off-season volunteers, and will continue with after-hours monthly pot lucks during our 2019 peak season.

Thank you for your support as I continue to learn the ins and outs of my role as your Executive Director!

Above: The track department is hard at work replacing deteriorated ties in the Visitors Center loop during a work weekend in November 2018.

Above: A mother shows her two young daughters the mechanical equipment underneath Wheeling, West Virginia Curved-side 639. So much more can be learned by experiencing the real item than by a photo in a book.

Above: Story time continues to be popular. During Prelude three sold out crowds heard Frosty the Snowman by the book’s illustrator and Museum supporter, Wade Zahares.
Conservation Report
Brian Tenaglia, with Randy Leclair, Ernie Eaton, and Donald Curry

Staff
Our shop staff has grown over the past year. The first addition is Brian Tenaglia, who has taken over responsibilities for maintaining the passenger fleet. He comes to us after a short career as a reliability engineering co-op with Bose Laboratories, testing their products to the point of failure and beyond. He’s been a volunteer with Seashore for over six years in operations. He brings a unique perspective towards the fleet needs in regards to our passenger service and overall fleet reliability has improved under his direction.

Our second addition is Heidi Schweizer, a recent graduate from Maine College of Art, where she majored in woodworking and furniture design. Her woodworking skills and can-do attitude are a great addition to the shop. These skills have proven invaluable with both the Narcissus restoration and fleet maintenance (where she has reupholstered a number of rattan seats already).

We welcome them both to the organization.

The Donald G. Curry Town House Restoration Shop’s recent renovations are nearly finished. All the sheetrock on the second floor has been installed, various areas have been painted, and most of the lighting is now operable. We are anxiously awaiting the arrival of an electrician to finish “enlivening” various electrical outlets and new lighting, and to install our new electrical panel for the second floor.

Restoration work has mostly focused on the Narcissus (see the Narcissus Report on page 10 for more information), but the crew has been busy on other projects as well.

Montreal Tramways Observation Car No. 2: Visiting from the Western Railway Museum, via Montreal, Gary Baker arrived with the donation of the proper Canadian flag that would have been on No. 2 when it ran its last day in Canada in 1959. No. 2 returned to the operating fleet (with the proper flag) during the fall.

Claremont (NH) Line Car No. 4: Overhead Superintendent John Donnelly completed the overhaul of No. 4 started last year by Ernie Eaton. John completed roof repairs, external painting (gray), tower mounting and clearing accumulated materials out of the car. John subsequently reported: “The car works. Now I can get the overhead wire repairs done!”

New Jersey Transit PCC No. 5: Chris Skulski continues to overhaul its seats and the flooring beneath them.

Manchester (NH) Street Railway Interurban No. 38: After several electrical failures, we decided it was time to rewire its lighting circuits. This called for removing the headlining and associated trim in the body (which was done in 2017), and completely replacing the 100+ year-old single-strand auxiliary wiring. Leading the charge, Rob Drye ran new wire and replaced fire-damaged light sockets. Heidi Schweizer reinstalled much of the upper headlining, and with Randy Leclair, put in half of the ad-rack headliner. Significant work still needs to be done to the car (including reinstallation of the remaining ad-rack headliner and much trim), but the car now has much safer wiring. This was shown to good effect in this year’s Night Photo Shoot, where 38 got a chance to show off its new lightbulbs.

Lexington & Boston Single Truck Car No. 41: In preparation for installing the wainscoting paneling, Dick Avy and Jim Mackell removed the last of the four panels that form the interior bulkheads. These panels were crusted over with dirt and layers of orange paint. Scraped clean and hand sanded, they have now been carefully refinished and are ready to be reinstalled. In addition, one of the no. 1 front end posts was partially cut out to be spliced in order to eliminate a weak spot.

Connecticut Co. Open Car No. 303: “Brill Built ‘em Better.” Praise is due for J. G. Brill, builders of Connco open car 303, now in its 118th year and operating on a regular basis. During a midyear service, attention was given to the car’s hand brakes, which were reported to be dragging. When the handbrake on 303 is
wound, the torque from the handbrake shaft drives a geared “box”, which pulls on two chains to actuate the handbrake linkage. However, one of the chains had fallen out of adjustment and remained taut when the handbrake was released. The chains were reset and their lengths were once again equalized, allowing the handbrake to release fully.

**Chicago, North Shore & Milwaukee High-speed Interurban No. 420:**
Funding was donated for overhauling its two big traction motors so it was moved to track 2 and the blocking and hydraulic jacks set up but the car is just too big and heavy to have up so high on blocks. A crane will be brought in to make the lift.

**Dallas Railway and Terminal Stone & Webster Car No. 434:** As part of its preparation for service the car’s window sashes were inspected and an upper one was found to be showing come deterioration of the wood framing. When the car was first outshopped many years ago, we had replaced most of the windows but outdoor exposure has taken its toll. Jim Mackell tackled making new continuous sash, i.e. the upper windows built in long sets (4 + 6 for the total in 434’s case). The continuous design is a weight-saving technique used mostly in light-weight cars such as Birney 1, 7005 and 5821. On 434 the car’s vertical steel light-weight cars such as Birney 1, 7005 and 5821. On 434 the car’s vertical steel sash, i.e. the upper windows built in long sets (4 + 6 for the total in 434’s case). The continuous design is a weight-saving technique used mostly in light-weight cars such as Birney 1, 7005 and 5821. On 434 the car’s vertical steel sash, i.e. the upper windows built in long sets (4 + 6 for the total in 434’s case). The continuous design is a weight-saving technique used mostly in light-weight cars such as Birney 1, 7005 and 5821. On 434 the car’s vertical steel

**Connecticut Co. Open Car No. 838:**
Also one of our stalwart cars, 838 has been making some suspicious noises in its no. 1 truck, accompanied by reports of excessive vibration when on the Main Line. (Its Taylor SB trucks are the oldest we have in operation as are its ancient Westinghouse 93A traction motors.) Over the years it has had a new split gear, worn journal boxes and slide plates built up, new brake beams, and motor bearing housings worn and repaired. The problem now appears to be the no. 1 motor’s axle bearings, which form two of the three points in the motor suspension. The bearings, which were re-cast with lead, were worn to the point that a very large clearance exists between the bearing housing and the axle. So this beauty, with new headlining, striping, light wiring, and complete repainting, must be subjected to serious work on its bearings.

**Connecticut Co. Closed Car No. 1160:** During a midyear inspection, a broken brush holder was found in one of the car’s GE 80 traction motors. The part failed where a particularly tight bend had been made in the brush contact arm during manufacturing. The damaged portion was replaced with a worn-out controller “finger tip”, which was reproduced to fit the brush holder. Work was also performed on the no. 2 truck’s brake slack adjuster. As cast, the pieces of the slack adjuster featured ratchet-like teeth to prevent the pieces of the slack adjuster from moving apart. Over time, corrosion and wear damaged these teeth to the point that the slack adjuster became “self-adjusting” (in the wrong direction, of course!), resulting in difficulty maintaining brake performance. A spacer block was machined to fit in the slack adjuster, and an extra pair of bolts were used to increase the clamping force on its two halves.

**Twin City Rapid Transit Gate Car No. 1267:** This car came to us with its cane seats in good condition—they have not needed much repair work for over 60 years of Seashore service. But cane tends to get brittle then crack, and 1267’s have reached that point. Staff member Heidi Schweizer is learning the art of caning. As long as we re-varnish them regularly, the newly repaired seats should last another six decades. We’re hoping the Chinese cane factory remains open and that they can continue to source the raw cane from Indonesia. Originally cane upholstery was made in Gardner, Mass for transit seat provider Heywood-Wakefield but such seating went out of production in the 50s.

No. 1267 made the inaugural run over the Seashore Electric Railway in 1953,
the first by any museum trolley, 66 years ago. Since that time it has spent much of its time outdoors or in passenger service. Its rattan seats have taken a lot of wear. Heidi has added the skill for doing these to her list of woodworking projects and is renewing the caning on one of the larger seats.

Toronto Peter Witt No. 2890: In preparation for installation, the rebuilt traction motors were inspected, lubricated and run for several hours in the metal shop using a DC welder as a power source. Two of the motors showed excessive endplay, allowing the armature to shift back and forth enough that the brushes could run over the edge of the commutator. The motors were shipped out to have new thrust washers added and are now back in the shop. [It’s interesting to compare them with Eastern Mass. Semi-convertible 4387’s GE 247 motors—virtually the same except for 4387’s spur (apt to be noisier) gears and RICO oilers, with 2890’s helical (quieter) gears and elaborate leads running the 5 motor power lead wires per motor.]

In the meantime, Brian Tenaglia and Ernie Eaton began work on the air engines that operate the center sliding doors. Our friends at the Halton County museum outside Toronto once again answered several key questions about the controlling switches and circuits. Plans call for completing the re-trucking in spring 2019.

Bay State Street Railway Semi-convertible No. 4175: Over the last several years, 4175’s no. 2 outside end has been a construction site for a rather distinctive and unique Bay State fender. It started out life with this type but ended it in New Jersey with a less cumbersome H-B life guard. We had many excellent photos of the Bay State type and traces of its location and size, so we were able to add this distinctive detail to enhance the accuracy of the car’s restoration. The work started with preparing plans, then ordering the steel strips and angle iron, machining and welding the mountings, bending the frame, and finally drilling and test fitting and painting black. Chris Kaye, Fritz Sanger, Gary Baker and John Mercurio helped with this project.

As the year progressed, the fender was the subject of a clattering air hammer being used to set red-hot 1/4 in. rivets. The hot-rivet men were John Mercurio and Donald Curry.

Eastern Mass. Semi-convertible No. 4387: As mentioned above, this car has four overhauled GE 247 traction motors waiting for installation. Inspection of its traction motor wiring reveals that time for replacement is nearing. Eastern Mass 4387’s motors have also been tested and are awaiting installation.

Boston Elevated Railway Type 5 No. 5821: This year, it was decided to operate an all four-motor Christmas Prelude fleet since they perform better in track conditions expected this time of year. Testing revealed that the heaters were not working at all on 5821.

This car is equipped with three strings of heater elements connected in series. The elements consist of a central steel rod, surrounded by a ceramic insulator wrapped in a coil of nichrome wire. The assembly must be well-insulated from its steel housing, since up to 600 volts is present at points in the string. One string consists of the motorman’s cab heaters, while the other two strings are installed under the seats on both sides of the car. The entire heating circuit is controlled by a thermostat, which switches all of the strings off and on to maintain a car body interior temperature of 60 or so degrees.
Inspection of 5821’s heaters revealed three faulty units: one with an obviously-broken coil, one with a badly cracked central insulator, and one which had no obvious failure, but did not register continuity across its terminals (this turned out to be a break in the internal steel lead wire, not the coil itself). A search was first conducted in the parts containers for serviceable heating elements, but this only yielded one element which registered continuity and the correct resistance value.

The remaining two, damaged, elements were dismantled and cleaned. These coils were cut to length, using a multi-meter to determine the correct resistance value and corresponding length. The coils were too short to wrap around the central insulator as-made so they were gently stretched to the correct overall length before winding them around the uncracked insulators taken from the parts stock. Once installed the heating system functioned properly.

Jim Mackell and Heidi Schweizer are readying new cherry doors for 5821, a car that will be important for the 2019 passenger operations. It was the victim of a wind-blown car barn door getting in the way of a clear track.

**Boston Elevated Railway Center-Entrance Car No. 6131:** John Mercurio has done a lot of the overhauling of the car’s end cab roofs. This has involved installing the ash “plates” made by Jim Mackel, which tie the roof ribs to the car’s frame, and then canvassing the up side. When completed it will look better and be stronger than before its overhauling.

John Mercurio also finished the new roof on the no. 1 end and is now on the no. 2 end. The box where the work is being done is not big enough to work easily especially where the car’s roof is pushing right up against the box roof. The sides just barely allow a person to scrape by. There’s still a huge amount to be done to getting 6131 back on track; this is a fascinating job but a lot of hard work and thinking. The next steps will be: Painting the ceiling and exterior clerestory – this will really brighten it up inside. Then reconstruct the bulkheads and associated framing.

When the car was remodeled into a sand car, the Boston Elevated cut a doorway on the motorman’s right as the sand bins blocked access to the center doors. The two ends were done differently. Though many center entrance drawings were obtained from Boston years ago, none covered this cab area, meaning much thought and analysis is required.

The final stage for this area is installing the rat’s nest of wiring circuits: control, lighting, auxiliary wiring, signals, air, and heat. The wiring was all laid out and labeled but now will have to be run again, this time including the new sheet metal ducting that has been cut and painted, ready for installation.
**Narcissus Project Progress**

Phil Morse, Narcissus Project Manager

A major gift in 2018, from the 20th Century Electric Railway Foundation in California, to the Narcissus Project, will be the financial catalyst that will propel the restoration of this National Register of Historic Places electric railway icon to completion. Arthur Jones and Joseph Brogan, the principals and founders of the 20th Century Electric Railway Foundation, have honored the Narcissus with their Foundation’s extraordinary gift. When fully implemented, the gift will exceed half a million dollars. The Foundation was created many years ago with its mission to benefit railway museums throughout the United States.

Once its restoration is completed, the Narcissus, once a high-speed luxury interurban coach, its name and exquisite interior personally appointed by the intrepid builder of the Portland–Lewiston Interurban, W. S. Libbey, will return to passenger service after being retired from the PLI in 1933. The revised timeline now has the Narcissus restoration scheduled for completion late in 2021.

Restoration work has concentrated on rebuilding the car’s structural frame. The largest task has been starting the replacement of the car’s side sills. The sills, which form the lower edge of the body on each side, are a composite of a C-shaped steel channel mated to a single long wooden beam. Extensive bracing of the upper body was needed to keep the car stable while the sills are removed and replaced. Drilling of the many bolt holes in the new steel was well underway by year end. Refer to the project blog, described below, for more detail about the many restoration tasks underway.

Funds are still needed for the interpretation portion of the Narcissus Project, so, fundraising continues for; the research, development, and implementation of a comprehensive plan to tell the incredible 100+ year old story of the Narcissus.

There are two major artifacts from the Portland–Lewiston Interurban that will be crucial resources to have available as we create the interpretation programs for the Narcissus Project. Both artifacts require skilled conservation and repairs prior to being professionally photographed. We will then have the high-quality digital files in the Museum Library archives for use in creating exhibits/displays and education programs for the Narcissus Project. The two artifacts are:

1. Original Elevation and Grade Map of the PLI. On November 15, 2017, I had the honor and pleasure to meet with Mr. Paul Libbey. Mr. Libbey, a nonagenarian, is the grandson of W. S. Libbey, Sr., the builder of the Portland–Lewiston Interurban. Mr. Libbey was very generous and
2. Severe corrosion of the steel sill necessitated replacement. The wood sills were damaged beyond repair as well.

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**Below:** The wooden frame members that make up the bulk of the car’s structure are clearly visible in this view. The wooden side sill—the long lower beam with protruding bolts—covers the steel C-shaped channel that mates to it. Both steel and wooden sill members are being replaced due to corrosion damage.

**Below:** Severe corrosion of the steel sill necessitated replacement. The wood sills were damaged beyond repair as well.
made a donation to the Museum of the original map of the elevation and grade of the right-of-way of the Portland, Gray & Lewiston Railroad (became Portland-Lewiston Interurban in 1914). The map is 28.5 feet long and one continuous roll of paper. The map is extraordinary and sorely in need of conservation. An appraisal of its condition and an estimate of costs to professionally conserve, repair, and photograph the map was provided by the Northeast Document Conservation Center in Andover (MA).

The Employees of the Portland–Lewiston Interurban Scrapbook. Starting in 1938, for four consecutive years prior to the U.S. entering World War II, the former PLI employees and their families attended an annual reunion in Gray (ME). All were encouraged to submit PLI-related items to share with the gathered attendees. A scrapbook was made to hold these submitted items. This scrapbook is about 28-inches by 23-inches with 112 pages. More than 200 photographs, numerous newspaper clippings, hand-written notes, poems, PLI-related ephemera, etc., are attached to pages in the scrapbook. The contents are incredible. Flipping through the pages, looking at the photos, reading the poems, news clippings, personal notes, and cards, one can’t help but become sentimental, nostalgic, and grateful. Grateful to Charles Heseltine and those PLI employees and their family members that provided these personal keepsakes for inclusion in this amazing scrapbook. Charles Heseltine then entrusted the scrapbook to O. R. Cummings, who in turn entrusted the scrapbook to the Library at Seashore Trolley Museum. All items in the scrapbook have condition issues and need conservation. An appraisal of its contents condition and an estimate of costs to professionally conserve, repair, and photograph the contents was provided by the Northeast Document Conservation Center in Andover (MA).

Research
Looking ahead to developing interpretation offerings that include engaging exhibits, displays, and educational programs pertaining to the Narcissus and the numerous PLI-related storylines, we must first know what artifacts, photographs, and other ephemera may be available to us. During the summer of 2018, we first identified just over 30 different organizations that have or may have collections which could be helpful to us in developing these various interpretation offerings. So far, nearly one-third of the organizations have been contacted and replied to our request. One of the organizations is the Maine Historical Society (MHS). MHS has a number of collections that have PLI-related files. Their CMP Collection (Central Maine Power Company owned a number of electric railways in Maine, including the Portland–Lewiston Interurban) includes 200 linear feet of archival materials listed on a 300-page bibliography. In late December, we received a preliminary report from an MHS researcher on contents pertaining to specific PLI-related files in their CMP Collection. Review of the pertinent files will be made in 2019.

New Revenue Sources
We are always challenging ourselves to think of ways to generate interest and revenue. In 2018, a new Wade Zahares original work of art, titled Waiting for the Narcissus, was offered for sale in a box of ten greeting cards. The artwork depicts the adjacent view from the 1915 Morrison Hill Station as it sits across the

Below: New steel channels to replace the rusted originals. The needed length is readily available. The wood lengths are much harder to find. PM

Above: Expert woodworker Lary Shaffer fabricates replacement window frames for the car’s arched stained glass windows. On the left he cuts the basic shape from wide mahogany boards. The resulting pieces, at the right, will be finished to the exact curve to match the glass and the car’s frame. PM

Below: Unfortunately, the Narcissus’ original seats are long gone so new ones will need to be fabricated. Custom forming the springs hidden inside the cushions is a necessary step. PM
The Narcissus and the PLI. Later in 2021, the area near the station will be the site for the ribbon-cutting ceremony to celebrate the completion of the Narcissus restoration.

A new pursuit in our efforts to generate interest combined with revenues for projects is through publishing original books that have a storyline that may feature a collection item and or the Museum. With the financial support from an outside source, and working through Maine Authors Publishing in Thomaston (ME), a contract was signed early in 2018 with award-winning Maine author, Jean Flahive, to write a young reader (grades 3-7) historical fiction chapter book. The storyline features a young girl in Gray (ME) during the years 1911-1919 when the Portland–Lewiston Interurban came through town and her encounter with Theodore Roosevelt while he was a passenger on the Narcissus. By the end of 2018, the manuscript draft was completed. The book is expected to be released later in 2019. Our hope is that this book will be appealing to a broad audience, but in particular, to schools in Maine during Maine’s upcoming Bicentennial celebration year (2020).

Outreach

Outreach opportunities include presentations in various communities and occasionally include the chance to collect oral histories from individuals who are willing to share some of their personal experiences from their younger years. On June 23, 2018, we had the privilege to interview three charming ladies in Gray (ME). Arranged and hosted by our good friends at the Gray Historical Society, lifelong residents of Gray, Miriam Bisbee, Charlotte (Verrill) Frost, and Elizabeth (Whitney) Megguier granted us permission to collect their conversations pertaining to our questions to what their lives were like as they were growing up in Gray during the years the interurbans of the PLI were operating. These two nonagenarians and one centenarian had ridden on the interurbans of the PLI and most likely on the Narcissus at one time or another during their younger days. What a thrill for the family members and guests who were present to hear these recollections. An audio file of the interview was professional transcribed and copies of both the audio file and the transcription are on file at the Gray Historical Society and also at Seashore.

PLI/Narcissus-related public presenta-
tions/displays during 2018 took place at:
the Scarborough Public Library (guest
of the Scarborough Historical Society),
Lewiston Public Library, Maine Innovation
Expo at the former Bates Mill Complex in
Lewiston (guest of Museum L-A in
Lewiston), West Falmouth Baptist Church
(guest of Falmouth 300 Tercentennial
Committee and Falmouth Public Library),
West Cumberland Recreation Hall (guest
of Prince Memorial Library), 2018 Teddy
Roosevelt Days event at the Museum,
John Libby Family Association reunion in
Scarborough, and the 470 Railroad Club
in Portland.

Social Media
The Narcissus Project Blog acts as the
hub of a wheel in our efforts to dis-
seminate information on the Narcissus
Project. Since its beginning in April 2015,
the contents of the blog posts have ex-
expanded from being specifically Narcissus
Project-related posts to posts that include
information about Seashore, its history
and collections, and Maine railway his-
tory. Once a new post is released, it
is then shared with other social media
apps. This strategy has led to total page
views continuing to increase each year.
This increased exposure is great news for
the Narcissus and for the Museum. Total
page views at the end of 2018 were more
than 190,000. That is an increase in page
views of 75,000 since the end of 2017.

The Narcissus Project Blog is at www.
narcissus1912.blogspot.com.

Teddy Roosevelt Days Event
The fourth annual Teddy Roosevelt Days
event was hosted at the Museum on July
20-23. The opening gala on Friday af-
(continued...
Library Report
Karen Dooks, Librarian

The year 2018 marked a milestone for the Library Committee. Over the spring and summer the Library Committee moved into office and work space in the former Arundel House, now called the Library. The house does not provide the archival space needed for the collection, but it does supply space for sorting and cataloguing donations. Used books and materials which are not pertinent to the collection are stored in the garage. These materials are then offered for sale at books sales and on the used book shelf in the Museum Store.

Meetings and workshops of the Committee are now held in the Library. To make the space functional, ongoing work will be to acquire computer work stations, office equipment, and internet/telephone access. Professional archival assistance in cataloging and organization of materials is being researched.

At the end of January 2018 the Committee took in over $1,300 from the sale of used books at the Amherst Railway Society Railroad Hobby Show in Springfield, MA. Books sales at Annual Meeting totaled $240 and at Members Day the total was $278.

In February Eileen Somers donated a large collection of books, photo albums, files and other artifacts from her late husband, Roger. The collection moved to the Library in May and the job of sorting and organizing the collection began. Cataloguing the collection will be an ongoing process for the coming years.

Other collections continue to be donated to the Library, including nine boxes of railroad books from member Chuck Chisholm. A lot of the books that are duplicates to the collection or out of scope for the collection, and are in very good condition sell fast at the Amherst Show. Other items such as a single picture or a plastic sleeve with two original tickets from the Atlantic Shore Line arrive unsolicited in the mail.

In September changes came to the Museum with the arrival of Katie Orlando as Executive Director. Katie has attended Library Committee meetings and is instituting new management procedures and planning for the Museum. This has already proven helpful with setting goals and making plans for the Library Committee for 2019. The Library is being included in the discussions and planning for a new capital project which would include archival and office space for the Library. Katie Orlando also has experience in grant writing and will be assisting us to find grants which could provide funds for materials and equipment needed, such as computers, scanners, and other office equipment.

The Library website developed by Mark Sylvester is now online at http://www.neerhslibrary.org. It is also available at a link on the main Museum website: www.trolleymuseum.org

Ed Ramsdell has entered his 10th year as editor of The Main Line: The Monthly Bulletin of the New England Electric Railway Historical Society Libraries. We are very grateful to Ed for his dedicated work in writing, editing and publishing the Main Line on such a regular basis. It can be found on the Museum’s website at trolleymuseum.org.

The Library Committee for the year 2018 consisted of Karen Dooks, Chair; Randy Leclair, Vice Chair; Mark Sylvester, Clerk; and members Kenyon Karl, Lee Duncan, Lloyd Rosevear, Peter Osgood, Mike Frost, Leo Sullivan, and Charles Robinson (Emeritus).
In 2018, our core track gang continued to be four or five Museum members. Charlie Publicover usually led the ground work, with Chuck Griffith operating machines. Superintendent Peter Wilson supervised activities. Besides the core of regulars, we had important help from others for several large jobs.

As in previous years, we worked on active tracks when they were not needed by Operations: April and May were spent working on the main line, using the Pettibone to replace more than 50 ties between Meserve’s and Gregoire’s crossings. In early June, with cooperation from Operations, we did another 19 ties on the north switch side of the Visitor Center loop using our section gang machine. Our final tie job was in November, between regular operations and Prelude: 11 ties on the South Switch side of the Visitor Center Loop, using the section gang machine on everything that did not come out in shovelfuls. Chuck excavated the hard-packed clay/gravel fill using a small crawler excavator we rented for a day.

In between, we worked in the yards: Another Friday shoveling sand and jack-tie job on the Visitor Center loop last year. We hope we can get a few more people into the track gang, either as regulars or extras for big jobs. We are again aiming for 100 new Main Line ties. We expect to be involved in Fairview track work. And if turnout trouble does not distract us, we would like to finish the second Shop turnout and work out the engineering and excavator access to fix the vertical curve and install both.

Right: Seashore’s track crew shows how they move materials and tools to a work site along the main line. Motive power is provided by a Pettibone Speedswing equipped with high rail capability. PM
Below: At Seashore’s annual donor appreciation event in December Executive Director Katie Orlando, President Jim Schantz and Board Chair Tom Laroche recognize Cecilia Clapp for outstanding service as Secretary since the 1950s. DC

Volunteer Coordinator Report
Michael T. Curry, Volunteer Coordinator

During 2018, 102 visitors joined the museum as members, of whom 14 became volunteers including an 18-year young lady. All 14 initially applied to be trained as new operators. But only eight volunteers actually attended the new operator training in June 2018. As a result, four volunteers were added to Operations, as operators. Two additional volunteers still need to complete the on job training section before being licensed. Two additional volunteers were gained, one for the Shop and the second for the Library. The year’s progress continued as during the first two months of 2019, we have recruited six new volunteers.

Both Chester Gabriel and I are planning the recruitment of volunteers from the listing of new members as well as concentrating an effort on recruiting from college aged students. We are in the early planning stage of developing a brochure aimed at the college students featuring our newest 18 year-old licensed operator.

The recruitment of volunteers is not restricted to Operations. We will work towards obtaining willing volunteers to work in the Restoration Shop, the Library, track, signals, grounds as well as administration.

During this coming annual meeting, award pins will be presented to those volunteers who have worked this past season and have amassed hours amounting to 150, 300, 500, and 1,000.

Additionally, we have several volunteers who have amassed over 4,000 and 8,000 hours. Their names will be announced at the annual meeting and their names will be added to the individual plaques which are hung just outside the Visitor Center.

Starting this year, the Assistant Volunteer Coordinator, Chester Gabriel, will contact all new Museum members, by email, welcoming them to the museum family, and inviting them to take part in the many different activities at the Museum. The note tells them that a volunteer application form can be accessed on the website at http://trolleymuseum.org/support/volunteering-application.

Both of us will continue to ensure that the needs of volunteers are being met and will serve as the point of contact for all volunteers.
Facilities and Grounds

Tom Santarelli, Vice President of Facilities

Following on 2017’s successful completion of the Phase 1 20-foot by 280-foot widening of Fairview Carhouse, plans were advanced on an expedited basis to allow the Phase 2 forward 60-foot by 70-foot extension of Fairview with the goal of entering construction during 2018. Site preparation was extensive. Clearing the site and ensuring there would be adequate pathways for construction equipment was one of the key areas of effort. Part of the track fan leading to the building had to be removed to allow foundation work for the extension.

Shifting the many streetcars and rapid transit cars in the Fairview area to clear the way for construction was a massive volunteer activity, as it had been for Phase 1 in 2017. Most of the cars were not operable so towing was necessary, with unique coupling/drawbar arrangements needed for many of the cars. The process also uncovered needed maintenance on some seldom-used switches, leading to delays or in some cases derailments. Thanks to the many volunteers who persevered despite the challenges and setbacks.

Parties involved in all of these Fairview activities included our prime contractor, subcontractors, and volunteers. Coordinating schedules of these with other activities around the Museum was an ongoing activity. Efforts were made throughout the project for volunteers to handle activities such as emptying rubbish, sorting scrap metal, and raking/sweeping the site to hold down costs.

By year end the extension was fully assembled with the exception of the main doors, a task that was quickly finished in Spring 2019.

Another significant facilities activity included planning and providing logistics support to the forestry program. This program called for professional logging contractors to thin overgrown areas of woodland to improve fire safety and generate income from marketable lumber cut by the program. To facilitate the loggers’ work, roadway and drainage improvements were made in several areas.

Significant efforts were made to prepare Highwood Carhouse and the adjacent area for the planned large wedding. Large tree sections and brush were removed. Stump and root removal, excavation and grading supported widening the tent area constructed for prior year special events. Wiring and water were also brought into the cleared site.

The transformers that supply power to the Visitor Center were mounted on a wooden pole that was showing signs of failing. A contractor was identified to carry out replacement of the pole and subsequent reconnection of the wires. Grading was undertaken to provide a good path for the contractor’s trucks.

Drainage repair and improvements to repair construction impact were undertaken in several areas, as were routine mowing, trimming, and tractor use to complement work of our landscaping contractor.

Right: The contractor uses a hydraulic crane with a long boom to set the trusses on the forward extension of Fairview Carhouse. TS

Right: Fairview Carhouse at year end with the framing and exterior panels all in place by the time of the first snow. Door fabrication and installation would be finished in the spring. TS

Top Left: Excavation for the front foundation of the Fairview extension. Top Right: Concrete is being poured for the rear concrete pad. Above: A very long concrete pump pours the front concrete pad. TS
Bus & Trackless Trolley Report
Tom Santarelli, Curator of Buses and Trackless Trolleys

A highlight of the year for the Bus Department was the acquisition of a complete Model 733 Yellow Coach from Lancaster, OH. The bus had been stored in a barn for decades still in its original configuration. Our prior Model 733 from Lincoln, Nebraska was partially restored, after having been rescued from a junkyard without any interior fittings. The Lincoln coach will be suitable for operations while the Lancaster coach may be cleaned and preserved as a time capsule. The 733 is a mid-1930 design carrying only 21 passengers, designed for small cities or secondary routes in larger locales.

A request early in the year from the Motor Bus Society for a visit to Seashore during the spring resulted in preparatory work even during cold weather. Several normally operable buses were reactivated in late winter and efforts were made to improve road conditions where “mud season” had taken its toll. The Motor Bus Society described their visit as “a highlight of their Boston area convention” and brought some significant preseason income to the Society.

Other activity included placing some buses inside the newly expanded Fairview to make productive use of the space over the winter before completion of track and paving which will permit filling the new space most efficiently.

Also, several buses, including Twin Coach A60, the Ford Bus, and Yellow Coach Model 717 had tarps either replaced or adjusted to provide better protection.
SEASHORE TROLLEY MUSEUM
The New England Electric Railway Historical Society is a nonprofit educational institution dedicated to the preservation, exhibition, and operation of urban and interurban transit vehicles from the mid-nineteenth century to the present. It operates the Seashore Trolley Museum in Kennebunkport, Maine, and the National Streetcar Museum at Lowell in Lowell, Massachusetts. Its collection is displayed, interpreted, conserved, and operated for the public.

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2018 Museum Contributors

In 2018 a total of 424 individuals and organizations contributed to the Society. The total amount contributed totaled over $753,000. Over $714,000 of this total was in cash, with the remaining $39,000 as contributions of goods, material, or services. The Museum is very fortunate to have such generous donors among its membership and friends and extends its deep thanks to all who have given so generously.

Over $114,000 of the cash donations were made to the general fund, which supports the vital administrative and maintenance expenses that keep the Museum operating.

The total contributed to restricted funds, much of it to support vehicle restoration projects, exceeded $597,000. The total donated or bequeathed to the endowment was in excess of $2,800.

The Board of Trustees of the New England Electric Railway Historical Society gratefully acknowledges the contributions of all of its members and friends. The following are those who gave during 2018:

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Stamm, C. William
Stamoulis, Mark in memory of Andrew Tshilis
Starr, Bram
Strain, James
Taylor, Debra D. & Michael
Tebbetts, James E.
Tello, Thomas A.
Trefethen, Robert in honor of Sally Bates
True, Melburne
Vardaro, Daniel
Welch, Martha M.
Wendell, Donald
White, Paul F.
Wyeth, Heuionalani

Brewster, H. Robert in memory of Ira Schreiber
Brown, Lawrence S.
Brune, David
Butler, Arthur
Butts, William A.
Carrier, Douglas P. Sr.
Carter, IV Frederic
Derek Catlin, Robert
Chisholm, Colin G.
Clintom, John
Colarusso, James
DeGhetto, Michael S.
DeLavega, Michael S. in memory of Roger Somers
Dexter, Steven in honor of Phillip Moberg
Down, Susan in memory of Norm Down
Dudek, Eric
Dunlap, Edward C.
Entrot, Brian
Fancy, John H.
Forman, Mark Leonard
Frank, Joe
Gately, James E.
Googins, Ann
Hanna, Steven R.
Harling, David
Harmon, Tommy & Andrea in memory of Edward Ide
Havens, Joel R.
Heiges, Harvey E.
Hoy, Lewis L.
Hughes, Joan
Humannchuk, Robert
Hunter, Joseph H.
Johnson, Ralph
Joslin, James
Keller, Ronald
Kenson, George L.
Kopycinski, David H.
Kyper, John S.
Lapidos, Jack
Leslie, Susan in memory of Edward Ide
Littlefield, Ralph R.
Mabee, Carleton
Macisaacs, Steven
Mackell, James J.
Mafrici, Thomas
Mallory, William
Marcotte, Everett A.
Margolis, Stephen
Masulaitis, Anthony
McConnell, Marion
Mulvey, Henry O.
Naugler, John R.
Non Plamer Gas Co, Inc
Norkaitis, Neil F.
Nurnych, Sheila & Vaughn
Parker, Douglas
Perkins, Donna
Randall, Nathan A.

Donations of $50 to $100
Ashley, Thomas J.
Austin, Roger W.
Baker, Gary
Bartley, Barry
Bennett, Jeffrey Hall
Bove, V. Michael, Jr.
Bowles, David A.

Donations of up to $50
Adlington, Ellen
Alcock, Sherri
Ardnt, Darrell T.
Baker, Jack
Barreiro, Ricardo
Bausch, Robert A.
Blankman, Ronald J.
Bowe, Andrew
Boyle, Milton Jr
B'Rells, Wayne
Bruce, Colleen & Mike Hickey
Buckley, Michael J.
Business Canvasworks
Cashook, Jay
Conrad, Edward A.
Cormier, Gerald
Cosgro, Matt
Crowell, Howard W.
Dexter, Bruce
Dingwell, Aubine
Doherty, Joseph M.
Dows, George T.
Dreckmann, Randolf
Dulude, John R
Eaton, Nancy H
Enters, Frederick
Fischer, Dennis
Gelineau, David
Gilman, Eric
Gladney, Barbara
Gleisberg, Jeff & Kate in dedication of Sebastian
Gleisberg
Gullbrand, Howard A.
Haskell, Peter D.
Heenan, John A.
Iwanow, Agnes A.
John Libby Family Association

Bowe, Daniel T.
Brake, Carole in honor of Fred Maloney and Don Gawthrop
Brown, Daniel T.
Brumaghim, James B.
Buchholz, Roger C.
Bush, Phillip B., II (Capt.)
Carlson, Roger
Casey, Thomas W
Chagnon, Denis
Chase, Sally Ann
Clarke, Bradley H.
Cobb, Leland D
Collins, John J.
Connors-Reynolds, Corey
Cook, Paul A.
Donaghy, Michael
DonateWell
Donnelly, John M., Jr.
Drye, Robert C.
Edling, Richard E.
Ellis, Arthur S.
Fare box donation at Lowell
Fatula, Audrey in honor of John Fatula
Follansbee, David W.
Francis, Patrick E.
Galindo, Thomas
Gebhardt, Wayne
Geren, Catherine
Haney, Richard R.
Hartman, Brad
Hazinski, Joseph R.
Horn, M. Richard
Jentsch, Detlef
Johnson, Sandra in memory of John Foter
Johnston, David L.
Jones, George W.
Kaplan, Elliot M.
Kuleczak, Michael J.
Langille, Neil F.
Leclair, Randy
Leonard, James J.
Lerrigo, George
Lilly, Jim
Lyons, Dennis J.
Macaronas, Denise
Mandeville, Robert M.
Mann, Charles E., Jr.
Markey, Peter L.
Martin, Carl
Martin, James & Karen
Martin, Nancy in memory of J Emmons Lancaster Jr.
McMahon, James T.
Mead, Everett R.
Mercurio, John B., Jr.
Mesrobian, Ara
Meyler, Frank in memory of
The Society asks its volunteers to report the number of hours they have spent performing volunteer work. The value of this time is then recorded as an indication of the value of this unpaid labor.

Listed below are the 49 volunteers who reported hours in 2018. The grand total reported was more than 16,647 hours. Reporting hours is completely voluntary and, unfortunately, is a task not enjoyed by many volunteers, including some of those most active. Thus both the number of volunteers listed here and the hours reported vastly understates the total number of hours volunteered.

The State of Maine recognizes volunteers who have volunteered at least 500 hours in a year on the Maine Volunteer Roll of Honor and awards a certificate to each.

However, the Board of Trustees of the New England Electric Railway Historical Society extends its deep gratitude to all of its volunteers, both those listed here and those not, without whom the Museum could not function:

---

2018 Museum Volunteers

The Society asks its volunteers to report the number of hours they have spent performing volunteer work. The value of this time is then recorded as an indication of the value of this unpaid labor.

Listed below are the 49 volunteers who reported hours in 2018. The grand total reported was more than 16,647 hours. Reporting hours is completely voluntary and, unfortunately, is a task not enjoyed by many volunteers, including some of those most active. Thus both the number of volunteers listed here and the hours reported vastly understates the total number of hours volunteered.

The State of Maine recognizes volunteers who have volunteered at least 500 hours in a year on the Maine Volunteer Roll of Honor and awards a certificate to each.

However, the Board of Trustees of the New England Electric Railway Historical Society extends its deep gratitude to all of its volunteers, both those listed here and those not, without whom the Museum could not function:

---

1000 or more hours
Gabriel, Chester
Tobin, Roger G.

500 to 1000 hours
Curry, Michael
Dooks, Edward
Grady, John J.
Hessler, Frederick
LaRoche, Thomas
Mackell, James J.
Morse, Philip W.
Tirrell, Brendan
Vardaro, Daniel R.
de la Vaga, Michael
Weinberg, Mark

250 to 500 hours
Carlson, Roger A.
Drye, Robert
Gingell, Robert
Kaplan, Eliot M.
Mallory, William
Mercurio, John B., Jr.
Middleton, John L., Jr.
Paradis, Catherine
Pence, Herbert
Peters, Michael V.
Snow, Glen W.
Villandry, Linda
Wnisiewski, Marty

100 to 250 hours
Aronovitch, Charles D.
Bates, Richmond S.
Engle, Claude
Kurtasz, Peter
Rees, William
Tirrell, Jim

50 to 100 hours
Healy, Christopher
Kornechuk, David C.
Mabee, Carleton H.
McMahon, James P.
Ruel, Richard R.
Taylor, Keith
Tirrell, Rita C.

Up to 50 hours
Allen, Duncan W.
Carter, Frederic D.
Chadbourne, James D.
Gilhooley, Edward
Harrie-Melholt, Gail M.
Haskell, Peter D.
McKinley, Terence K.
Osgood, S. Peter
Rogers, David M.
Ruddell, Ronald P.
Tello, Thomas A.
### 2018 New Members

The Society welcomes the following 106 new members who joined in 2018:

#### New Individual/Family Members

<table>
<thead>
<tr>
<th>Name</th>
<th>Town/Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aldrich, William</td>
<td>West Newton, MA</td>
</tr>
<tr>
<td>Alexander, Gerard</td>
<td>Gloucester, MA</td>
</tr>
<tr>
<td>Atwood, Chip</td>
<td>Harvard, MA</td>
</tr>
<tr>
<td>Bailey, Marna</td>
<td>Dayton, ME</td>
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<tr>
<td>Baker, Scott</td>
<td>Wells, ME</td>
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<tr>
<td>Bowen, Dave &amp; Barbara</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Brandt, Kat &amp; York</td>
<td>ME</td>
</tr>
<tr>
<td>Brown, Philip &amp; Karen</td>
<td>Cape Neddiek, ME</td>
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<tr>
<td>Campbell, Melanie &amp; Stacy</td>
<td>Orleans, ON</td>
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<tr>
<td>Caron, Louise &amp; Michael</td>
<td>Saco, ME</td>
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<tr>
<td>Carter, Josh</td>
<td>Biddeford, ME</td>
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<tr>
<td>Catlin, Robert</td>
<td>Townsend, MD</td>
</tr>
<tr>
<td>Clements, Timothy</td>
<td>Buxton, ME</td>
</tr>
<tr>
<td>Cluff, Todd &amp; Cherri</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Cobb, Joshua</td>
<td>Plymouth, MA</td>
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<tr>
<td>Conrad, Wayne &amp; Suzanne</td>
<td>Stone Harbor, NJ</td>
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<tr>
<td>Corbin, Greg &amp; Sarah</td>
<td>Carver, MA</td>
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<tr>
<td>Cuciara, Vincent</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Davis, Irwin</td>
<td>Chicago, IL</td>
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<tr>
<td>Davis-Meggs, Claudia</td>
<td>Wells, ME</td>
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<td>DiSchor, Jonathan</td>
<td>Hooksett, NH</td>
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<td>Donaghy, Micahel</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>DuFosse, Richard</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Dunn, Rosalee</td>
<td>Arundel, ME</td>
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<tr>
<td>Edmonds, Steve &amp; Peter</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Fantozzi, Michael &amp; Anne</td>
<td>Winchester, MA</td>
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<tr>
<td>Flagg, Alyssa &amp; Travis</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Frank, Joe</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>French, Lynn</td>
<td>Crawford, CO</td>
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<tr>
<td>Garland, Suzanne &amp; Todd</td>
<td>Kennebunkport, ME</td>
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<td>Gauthier, Anastasia</td>
<td>North Bennington, VT</td>
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<tr>
<td>Gill, John</td>
<td>Hudson, MA</td>
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<tr>
<td>Gleisberg, Jeff &amp; Kate</td>
<td>Chelsford, MA</td>
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<tr>
<td>Greenberg, Stuart</td>
<td>Coram, NY</td>
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<tr>
<td>Hall, Daisy</td>
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<td>Hartman, Brad</td>
<td>Medford, MA</td>
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<td>Healy, John</td>
<td>Westford, MA</td>
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<td>Hicks, Colleen &amp; Scott</td>
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<td>Hoisington, Douglas</td>
<td>Park City, UT</td>
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<tr>
<td>Humphrey, Karen &amp; Brian</td>
<td>Manchester, NH</td>
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<tr>
<td>Johnson, Ralph</td>
<td>Newbury, MA</td>
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<tr>
<td>Kaplan, Richard</td>
<td>Newton Center, MA</td>
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<tr>
<td>Kelly, Thomas &amp; Edward</td>
<td>Dorchester, MA</td>
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<tr>
<td>Kimball, Jennessa</td>
<td>Akston, NH</td>
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<tr>
<td>Kimney, Robert</td>
<td>Philadelphia, PA</td>
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<tr>
<td>Kracker, John</td>
<td>Reading, PA</td>
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<td>Lane, Jarrod</td>
<td>Nottingham, NH</td>
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<tr>
<td>Lathrop, Craig</td>
<td>Jasper, GA</td>
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<tr>
<td>Lerrigo, George &amp; N. Bennington</td>
<td>VT</td>
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<tr>
<td>Lu, Jian</td>
<td>Chestnut Hill, MA</td>
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<tr>
<td>Maillar, Terrence</td>
<td>Baltimore, MD</td>
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<tr>
<td>Makseyn, Joseph</td>
<td>Wakefield, MA</td>
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<tr>
<td>Marble, Nicole &amp; Lyman</td>
<td>ME</td>
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<tr>
<td>Marcoccio, Nick &amp; Kit</td>
<td>Cape Porpoise, ME</td>
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<tr>
<td>Mazzie, Jesse &amp; Hathorne, MA</td>
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<tr>
<td>McClelland, David</td>
<td>Randolph, MA</td>
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<tr>
<td>McDonagh, Damien &amp; Lyman</td>
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<tr>
<td>McKinney, Rene’e &amp; Cory</td>
<td>Hiram, ME</td>
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<tr>
<td>Michalowski, John</td>
<td>West Newfield, ME</td>
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<td>Morphew, Karen &amp; Wayne</td>
<td>Arundel, ME</td>
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<tr>
<td>Morse, Kaitlyn &amp; David</td>
<td>Westbrook, ME</td>
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<tr>
<td>Mudock, Kellie &amp; Ronald</td>
<td>Granby, CT</td>
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<tr>
<td>Nash, Byron</td>
<td>Randolph, MA</td>
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<tr>
<td>Nevin, Donald</td>
<td>Cranston, RI</td>
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<tr>
<td>Newton, David</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Orlando, Katie</td>
<td>Old Orchard Beach, ME</td>
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<tr>
<td>Pagano, Robert</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Pantazi, Nicholas</td>
<td>Plastow, NH</td>
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<tr>
<td>Petto, David &amp; Ellen</td>
<td>Salem, MA</td>
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<tr>
<td>Priest, Kenneth</td>
<td>Marlborough, MA</td>
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<tr>
<td>Provencher, Ronald &amp; Chris</td>
<td>Biddeford, ME</td>
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<tr>
<td>Pulsifer, Michelle &amp; Josh</td>
<td>Saco, ME</td>
</tr>
<tr>
<td>Rayback, Michelle</td>
<td>Wallington, NJ</td>
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<tr>
<td>Reynolds, Kristine &amp; Daniel</td>
<td>Nottingham, NH</td>
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<tr>
<td>Rheuame, Jonathan</td>
<td>Saco, ME</td>
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<tr>
<td>Ringer, Steve</td>
<td>Winchendon, MA</td>
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<tr>
<td>Rodewald, Brian</td>
<td>Arlington, VA</td>
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<td>Ross, David</td>
<td>Milton, VT</td>
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<tr>
<td>Saini, Ajay</td>
<td>Boston, MA</td>
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<tr>
<td>Schweizer, Heidi</td>
<td>Kennebunkport, ME</td>
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<td>Sennott, Eric &amp; Natick, MA</td>
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<tr>
<td>Shank, Jenna</td>
<td>Winham, ME</td>
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<tr>
<td>Shawel, Glen</td>
<td>Kennebunkport, ME</td>
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<tr>
<td>Shrader, Patrick &amp; Shelley</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Slepetz, Michael &amp; Sterling, MA</td>
<td></td>
</tr>
<tr>
<td>Smirnov, Ilya</td>
<td>Cambridge, MA</td>
</tr>
<tr>
<td>Smith, Katrina &amp; Paul</td>
<td>Wells, ME</td>
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<tr>
<td>Soares Jr., Dossain</td>
<td>Lynn, MA</td>
</tr>
<tr>
<td>Sowles, John &amp; Sylvia</td>
<td>North Yarmouth, ME</td>
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<tr>
<td>Staley, Audrey &amp; Phil</td>
<td>Windham, ME</td>
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<tr>
<td>Steinberg, Will</td>
<td>Marblehead, MA</td>
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<tr>
<td>Stockburger, David</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Tatnall, Amber</td>
<td>Kennebunk, ME</td>
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<tr>
<td>Tellier, Mary-Ann</td>
<td>Pepperell, MA</td>
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<tr>
<td>Thomas, Omni</td>
<td>Cambridge, MA</td>
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<tr>
<td>Urban, Rafal</td>
<td>Portland, ME</td>
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<tr>
<td>Vandegrift, David &amp; Marcy</td>
<td>Birmingham, MI</td>
</tr>
<tr>
<td>Walsh, Deb &amp; Lawrence</td>
<td>Wells, ME</td>
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<tr>
<td>Wathne, Gabriel &amp; John</td>
<td>Salem, MA</td>
</tr>
<tr>
<td>Wheeler, Kathieen</td>
<td>The Woodlands, TX</td>
</tr>
<tr>
<td>White, Randy</td>
<td>Grantham, NH</td>
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<tr>
<td>Whitney, Brian</td>
<td>Cherry Valley, MA</td>
</tr>
<tr>
<td>Whynot, James</td>
<td>Salisbury, MA</td>
</tr>
<tr>
<td>Wilson, Cindy &amp; John</td>
<td>North Kingstown, RI</td>
</tr>
<tr>
<td>Wisniewski, Marty</td>
<td>Arlington, MA</td>
</tr>
<tr>
<td>Zbikowski, Max</td>
<td>Ashburnham, MA</td>
</tr>
</tbody>
</table>
The Society
The Founders Legacy Society, named for those* who founded Seashore Trolley Museum in 1939, was established in 2017 to recognize and honor friends who intend to remember the New England Electric Railway Historical Society by making a bequest or other form of planned or deferred gift. Such gifts will benefit NEERHS in the years ahead without necessarily requiring that the donor fund the gift at the present time. While the gift is deferred, the benefits of membership in the Society begin immediately.

This is a unique opportunity for you to gain the personal satisfaction of making an investment that connects people to transit history now and for future generations.

Every gift strengthens NEERHS as it carries out its mission of preserving knowledge, context, and resources. NEERHS is deeply grateful for such support, and membership in the Founders Legacy Society provides one way for NEERHS to show its gratitude for their generosity.


An Invitation
If you let us know that you have provided at least $10,000 for New England Electric Railway Historical Society in your will, trust, pooled life income fund, life insurance policy, gift annuity or retirement fund, you immediately become a full member of the Society. Your gift need not be irrevocable and we understand that situations change. It is your current expression of commitment to NEERHS that is important.

Seashore Trolley Museum Founders Legacy Society members receive a membership certificate recognizing their intentions. Members are listed in the NEERHS Annual Report and are honored at Annual Meeting and Members Day.

Legacy Society Initial Members
Todd Glickman
Kenton T. Harrison
John Middleton
Fred Maloney
Roger Somers
## Financial Report

### Notes to Financial Statements

**Note 1 - Nature of the Organization**
New England Electric Railway Historical Society (the “Society”), the owner and operator of the Seashore Trolley Museum in Kennebunkport, Maine, and the operator of the National Streetcar Museum in Lowell, Massachusetts, (each a “Museum”, collectively the “Museums”) is a Maine nonprofit educational organization dedicated to the purposes of providing a source of information of a scientific and educational nature relating to the historical and mechanical use and development of electric street railways and collecting, preserving and maintaining, for study and exhibition, electric street railway cars of the various periods and all types, forms and examples of electric street railway equipment; and doing all things necessary and properly pertaining to the accomplishment of the above mentioned purposes. The Society operates a museum store as an auxiliary operation.

**Note 2 - Summary of Significant Accounting Policies**
The financial statements of the Society have been prepared in accordance with the principles of fund accounting. Income is recognized when earned and expenses are recognized when the obligation is incurred.

**Method of Accounting** - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Financial Statement Presentation** - During the fiscal year ended December 31, 2018, the Society adopted provisions of FASB Account Standards Update (ASU) No. 2016-14, Presentation of Financial Statements for Not for-Profit Entities. In accordance with these provisions, the Society is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions, accordingly, net assets and changes therein are classified as follows:

**Net assets without donor restrictions** - Net assets that are not subject to donor-imposed stipulations.

**Net assets with donor restrictions** - Net assets subject to donor-imposed stipulations that 1) may or will be met either by actions of the Museum and/or the passage of time or 2) they be maintained permanently by the Museum.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue Recognition** - The Society recognizes all contributed support as income in the period received. Contributed support is reported as with or without donor restrictions depending on the existence of donor stipulations that limit the use of the support. When a restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Restricted support is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized.

Revenue derived from annual membership dues is recorded over the period to which the dues relate. Life membership dues are considered income in the year received. Grant revenue is recognized to the extent expenditures are made which can be charged against the grant.

Merchandise sales from the Museum store and admissions to the Museum are recorded at the time of the sale.

**Cash and Cash Equivalents** - For financial statement purposes, the Society considers all highly liquid debt instruments purchased with a maturity of one year or less to be cash equivalents. Cash and cash equivalents consist of savings accounts, money market accounts, and money market mutual funds, and are

### Statement of Financial Position - December 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018 Without Donor Restrictions</th>
<th>2018 With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$141,015</td>
<td>$1,086,382</td>
<td>$1,227,397</td>
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<tr>
<td>Investments</td>
<td>178,550</td>
<td>1,368,048</td>
<td>1,546,598</td>
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<tr>
<td>Other receivables</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Prepaid expenses</td>
<td>32,929</td>
<td>-</td>
<td>32,929</td>
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<tr>
<td>Inventories</td>
<td>44,330</td>
<td>-</td>
<td>44,330</td>
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<tr>
<td>Property and equipment net</td>
<td>1,836,467</td>
<td>-</td>
<td>1,836,467</td>
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<tr>
<td><strong>Total assets</strong></td>
<td>$2,233,291</td>
<td>$2,454,430</td>
<td>$4,687,721</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Liabilities and Net Assets:</strong></th>
<th>2018 Without Donor Restrictions</th>
<th>2018 With Donor Restrictions</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td><strong>Liabilities:</strong></td>
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<tr>
<td>Accounts payable</td>
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<td>$-</td>
<td>$60,321</td>
</tr>
<tr>
<td>Accrued payroll and taxes</td>
<td>7,852</td>
<td>-</td>
<td>7,852</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>10,051</td>
<td>-</td>
<td>10,051</td>
</tr>
<tr>
<td>Other accrued liabilities</td>
<td>31,436</td>
<td>-</td>
<td>31,436</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>109,660</td>
<td>-</td>
<td>109,660</td>
</tr>
</tbody>
</table>

| **Net assets:**               |                                 |                              |        |
| Net assets without donor restrictions: |                          |                              |        |
| Board designated             | 227,843                         | -                            | 227,843 |
| Undesignated                 | 59,321                          | -                            | 59,321 |
| Designated - property and equipment | 1,836,467                     | -                            | 1,836,467 |
| **Total net assets**         | 2,123,631                       | 2,454,430                    | 4,578,061 |

<table>
<thead>
<tr>
<th><strong>Total liabilities and net assets</strong></th>
<th>2018 Without Donor Restrictions</th>
<th>2018 With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total liabilities and net assets</strong></td>
<td>$2,233,291</td>
<td>$2,454,430</td>
<td>$4,687,721</td>
</tr>
</tbody>
</table>

See accountant's report and accompanying notes to financial statements.
Statement of Financial Position - December 31, 2017

For the year ended December 31, 2017

<table>
<thead>
<tr>
<th>Net Assets Without Donor Restrictions</th>
<th>Net Assets With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents $373,943</td>
<td>$999,717</td>
<td>$1,373,660</td>
</tr>
<tr>
<td>Investments</td>
<td>1,225,999</td>
<td>1,372,743</td>
</tr>
<tr>
<td>Other receivables</td>
<td>78,850</td>
<td>78,850</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>11,546</td>
<td>11,546</td>
</tr>
<tr>
<td>Inventories</td>
<td>50,834</td>
<td>50,834</td>
</tr>
<tr>
<td>Property and equipment net</td>
<td>1,510,191</td>
<td>1,510,191</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>$2,172,108</strong></td>
<td><strong>$2,225,716</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>$86,876</td>
<td>$-</td>
</tr>
<tr>
<td>Accrued payroll and taxes</td>
<td>7,910</td>
<td>-</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>9,620</td>
<td>-</td>
</tr>
<tr>
<td>Other accrued liabilities</td>
<td>41,043</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>145,449</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net assets:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets without donor restrictions:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board designated</td>
<td>366,653</td>
<td>-</td>
</tr>
<tr>
<td>Undesignated</td>
<td>149,815</td>
<td>-</td>
</tr>
<tr>
<td>Designated - property and equipment</td>
<td>1,510,191</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net assets with donor restriction</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>2,225,716</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td>2,026,659</td>
<td>2,225,716</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total liabilities and net assets</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,172,108</td>
<td>$2,225,716</td>
</tr>
</tbody>
</table>

See accountant's report and accompanying notes to financial statements.

Carried at cost, which approximates fair market value.

**Investments** - Investments in marketable securities and mutual funds with readily determinable fair values and all investments in debt securities are reported at their fair values on the statement of financial position. Gains and losses are included in other revenue on the statements of activities and changes in net assets.

**Other Receivables** - Other receivables consist of accounts receivables due from various companies.

**Inventories** - The Society operates a museum store with related electric railway memorabilia and souvenirs held for sale. Inventory consists of museum store goods and merchandise and is stated at the lower of average cost or market, on a first-in, first-out basis.

**Pledges** - The Society may have certain non-binding pledges for its capital and operating funds from members and friends. These conditional pledges are not recorded until the related cash payments or asset transfers are received by the Society. Unconditional pledges are recorded when the Society receives legally binding notification of the contribution. No allowance for uncollectible pledges is considered necessary for the years ended December 31, 2018 and 2017.

**Property and Equipment** - Property and equipment, both purchased and donated, are recorded at cost and fair value at date of receipt, respectively, and depreciated on the straight-line method over their estimated useful lives ranging from five to forty years.

**Collections** - The Society does not capitalize its collections. However, each significant collection item is catalogued, preserved and cared for, and activities verifying their existence and assessing their condition are performed. The collections are subject to a policy that requires proceeds from their sales to be used to make betterments to other existing items or to acquire other items for collections.

**Income Taxes** - The Society is exempt from Federal and State income taxes under the provisions of the Internal Revenue Code as an entity described in Section 501(c)(3). In addition, the Society qualifies for the charitable contribution deduction under Section 170(b)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Federal income tax returns of the Society are subject to examination, generally for three years after they were filed.

**Concentration of Credit Risk** - The Society maintains its cash equivalents in local financial institutions which provide Federal Deposit Insurance Corporation coverage up to $250,000 and in investment accounts which provide Securities Investor Protection Corporation protection up to $500,000. From time to time during the years ended December 31, 2018 and 2017, the Society's bank and investment accounts may have exceeded federally insured limits. Management has evaluated these risks and considers them to be a normal business risk. In February 2017 the Society obtained additional insurance coverage to protect 100% of its cash balances.

**Advertising Costs** - The Society uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2018 and 2017 was $18,228 and $16,632, respectively.

**Functional Expenses** - The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets and the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. The expenses that have been allocated include salaries and related expenses which have been allocated based on time and effort and depreciation which has been allocated based on how the assets are used.

**Reclassification** - Certain reclassifications have been made to the 2017 financial statement presentation to correspond to the current year’s format. Net assets and changes in net assets are unchanged due to these reclassifications.

**Note 3 - Fair Values of Assets**

Effective January 1, 2008, the Society adopted Statement of Financial Accounting Standards, Fair Value Measurements, which provides a framework for measuring fair value under Generally Accepted Accounting Principles.
**Fair Value Measurements** defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. *Fair Value Measurements* requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. *Fair Value Measurements* also established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

There are three general valuation techniques that may be used to measure fair value, as described below:

1. **Market approach** - Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other resources;
2. **Cost approach** - Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and
3. **Income approach** - Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

For the year ended December 31, 2018, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following table sets forth by level, within the fair value hierarchy, the Society’s investments at fair value at December 31, 2018.

<table>
<thead>
<tr>
<th>Fair Values of Assets</th>
<th>Quoted Prices in Active Markets for Identical Assets</th>
<th>Significant Other Observable Inputs</th>
<th>Significant Unobservable Inputs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fair Values (Level 1)</td>
<td>Inputs (Level 2)</td>
<td>Inputs (Level 3)</td>
</tr>
<tr>
<td>Mutual Funds</td>
<td>$1,546,598</td>
<td>$1,546,598</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$1,546,598</td>
<td>$1,546,598</td>
<td>$</td>
</tr>
</tbody>
</table>

Fair value for investments is determined by reference to quoted market prices and other relevant information generated by market transactions.

**Note 4 - Investments**
The fair market value of investments consists of the following at December 31:

<table>
<thead>
<tr>
<th>Investments</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Mutual Funds</td>
<td>$1,546,598</td>
<td>$1,372,743</td>
</tr>
<tr>
<td>Total</td>
<td>$1,546,598</td>
<td>$1,372,743</td>
</tr>
</tbody>
</table>

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2017:

**Investments**

<table>
<thead>
<tr>
<th>Investments</th>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend income</td>
<td>$3,633</td>
<td>$43,207</td>
<td>$46,840</td>
</tr>
<tr>
<td>Realized and unrealized gain</td>
<td>$12,618</td>
<td>$92,811</td>
<td>$105,429</td>
</tr>
<tr>
<td>Total Investment Return</td>
<td>$(8,985)</td>
<td>$(49,604)</td>
<td>$(58,589)</td>
</tr>
</tbody>
</table>

**Note 5 - Property and Equipment**
The following summarizes land, buildings, and equipment at December 31, 2018:

<table>
<thead>
<tr>
<th>Property and Equipment</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction in progress</td>
<td>$</td>
<td>350,226</td>
</tr>
<tr>
<td>Land improvements</td>
<td>451,981</td>
<td>451,981</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>2,556,163</td>
<td>1,837,351</td>
</tr>
<tr>
<td>Machinery and equipment</td>
<td>283,811</td>
<td>270,467</td>
</tr>
<tr>
<td>Track and wire</td>
<td>335,178</td>
<td>312,181</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td>$3,627,133</td>
<td>$3,222,206</td>
</tr>
<tr>
<td>Property and Equipment, net</td>
<td>$1,836,467</td>
<td>$1,510,191</td>
</tr>
</tbody>
</table>

**Note 6 - Line of Credit**
In September 2017 the Society opened a line of credit with a financial institution in the amount of $50,000. The line bears interest at the Wall Street Journal Prime Rate plus 1.00% with a floor of 5.323%. The interest rate at December 31, 2018 and 2017 was 6.50% and 5.50%, respectively. The line matures in September 2035. The line was not used during the years ended December 31, 2018 and 2017.

**Note 7 - Endowment Funds**
In January 2009, the Financial Accounting Standards Board (FASB) issued FASB Staff Position, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds* (the “Staff Position”). The Staff Position provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). The Staff Position also requires additional disclosures about an organization’s endowment funds (both donor restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The New England Electric Railway Historical Society’s endowment consists of ten (10) individual funds established for a variety of purposes. Its endowment includes both donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the New England Electric Railway Historical Society has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Society classifies as net assets with donor restrictions:

a. the original value of gifts donated to the restricted endowment funds,

b. the original value of subsequent gifts to the restricted endowment funds, and,
The remaining portion of any donor-restricted endowment funds that are not held in perpetuity are classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Society in a manner consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:
1. the duration and preservation of the various funds,
2. the purposes of the donor-restricted endowment funds,
3. general economic conditions,
4. the possible effect of inflation and deflation,
5. the expected total return from income and the appreciation of investments,
6. other resources of the Society, and,
7. the Society’s investment policies.

Investment Return Objectives, Risk Parameters and Strategies: The Society has adopted investment and spending-policies, approved by the Board of Trustees, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 5%, while growing the funds if possible. Therefore, the Society expects its endowment assets, over time, to produce an average rate of return of approximately 8% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy. The Society has a spending policy of appropriating, for current expenses, each year in December, no more than 5.00-percent of the average balance of its board-designated endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Net Asset Balances

<table>
<thead>
<tr>
<th>Net Asset Balances</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject to expenditure for specific purpose or passage of time:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restoration of vehicle collection</td>
<td>$ 818,683</td>
<td>$ 508,856</td>
</tr>
<tr>
<td>Museum Development</td>
<td>$ 340,782</td>
<td>$ 292,078</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ 26,804</td>
<td>$ 37,596</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,186,269</td>
<td>$ 838,850</td>
</tr>
<tr>
<td>To be held in perpetuity:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endowment</td>
<td>$ 1,268,161</td>
<td>$ 1,387,186</td>
</tr>
<tr>
<td>Total net assets with donor restrictions</td>
<td>$ 2,454,430</td>
<td>$ 2,225,716</td>
</tr>
</tbody>
</table>
## Statement of Activities and Changes in Net Assets

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2018</th>
<th>December 31, 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Net Assets</td>
<td>Net Assets</td>
</tr>
<tr>
<td></td>
<td>Without Donor</td>
<td>With Donor</td>
</tr>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Earned revenue:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Admissions</td>
<td>$219,084</td>
<td>$-</td>
</tr>
<tr>
<td>Annual membership dues</td>
<td>35,083</td>
<td>$-</td>
</tr>
<tr>
<td>Revenue from</td>
<td></td>
<td></td>
</tr>
<tr>
<td>auxiliary operation</td>
<td>84,837</td>
<td>20,124</td>
</tr>
<tr>
<td>Total earned revenue</td>
<td>339,004</td>
<td>20,124</td>
</tr>
<tr>
<td><strong>Contributed support:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>-</td>
<td>317,000</td>
</tr>
<tr>
<td>Contributions &amp; bequests</td>
<td>137,175</td>
<td>266,321</td>
</tr>
<tr>
<td>Contributions-in-kind</td>
<td>18,070</td>
<td>31,159</td>
</tr>
<tr>
<td>Contributed Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total contributed support</td>
<td>155,245</td>
<td>614,480</td>
</tr>
<tr>
<td><strong>Other revenue:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and dividend income</td>
<td>3,633</td>
<td>43,207</td>
</tr>
<tr>
<td>Realized and unrealized gains (losses) on investments</td>
<td>(12,618)</td>
<td>(92,811)</td>
</tr>
<tr>
<td>Miscellaneous income</td>
<td>47,291</td>
<td>8,055</td>
</tr>
<tr>
<td>Total other revenue</td>
<td>$38,306</td>
<td>$(41,549)</td>
</tr>
<tr>
<td><strong>Net assets released from restrictions:</strong></td>
<td>364,341</td>
<td>(364,341)</td>
</tr>
<tr>
<td>Total support and revenue</td>
<td>896,896</td>
<td>228,714</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Curatorial and exhibits</td>
<td>329,247</td>
<td>-</td>
</tr>
<tr>
<td>Supporting services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership</td>
<td>7,421</td>
<td>-</td>
</tr>
<tr>
<td>General &amp; administrative</td>
<td>337,451</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising</td>
<td>18,435</td>
<td>-</td>
</tr>
<tr>
<td>Auxiliary operation</td>
<td>107,370</td>
<td>-</td>
</tr>
<tr>
<td>Total support services</td>
<td>470,677</td>
<td>-</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$799,924</td>
<td>-</td>
</tr>
<tr>
<td><strong>Change in net assets</strong></td>
<td>96,972</td>
<td>228,714</td>
</tr>
<tr>
<td>Net assets, beginning of year</td>
<td>2,026,659</td>
<td>2,225,716</td>
</tr>
<tr>
<td>Net assets, end of year</td>
<td>2,123,631</td>
<td>2,454,430</td>
</tr>
</tbody>
</table>

See accountant's report and accompanying notes to financial statements.
The sources of net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors were as follows for the years ended December 31:

<table>
<thead>
<tr>
<th>Net Assets Released</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restoration of vehicle collection</td>
<td>$136,105</td>
<td>$82,382</td>
</tr>
<tr>
<td>Museum Development</td>
<td>146,567</td>
<td>235,750</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>15,377</td>
<td>15,821</td>
</tr>
<tr>
<td>Distribution from endowment</td>
<td>66,292</td>
<td>64,459</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$364,341</td>
<td>$398,412</td>
</tr>
</tbody>
</table>

Net assets without donor restrictions consisted of the following at December 31:

<table>
<thead>
<tr>
<th>Net Assets Without Donor Restrictions</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Designated:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restoration of vehicle collection</td>
<td>$14,328</td>
<td>$14,328</td>
</tr>
<tr>
<td>Endowment</td>
<td>140,280</td>
<td>149,684</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>73,235</td>
<td>140,662</td>
</tr>
<tr>
<td>Museum Development</td>
<td></td>
<td>61,979</td>
</tr>
<tr>
<td><strong>Total Board Designated</strong></td>
<td>$227,843</td>
<td>$366,653</td>
</tr>
<tr>
<td>Designated - Property and Equipment</td>
<td>$1,836,467</td>
<td>$1,510,191</td>
</tr>
<tr>
<td>Undesignated</td>
<td>$59,321</td>
<td>$149,815</td>
</tr>
<tr>
<td><strong>Total net assets without donor restrictions</strong></td>
<td>$2,123,631</td>
<td>$2,026,659</td>
</tr>
</tbody>
</table>
**Statement of Cash Flows**

For the years ending December 31  

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flows from operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Change in net assets</td>
<td>$325,686</td>
<td>$381,939</td>
</tr>
<tr>
<td>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>78,648</td>
<td>68,361</td>
</tr>
<tr>
<td>Decrease in inventory valuation reserve</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>Donated investment</td>
<td>-</td>
<td>(12,300)</td>
</tr>
<tr>
<td>Net realized and unrealized (gain) loss on investments</td>
<td>105,429</td>
<td>(154,420)</td>
</tr>
<tr>
<td>Changes in operating assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other receivables</td>
<td>78,850</td>
<td>(62,044)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(21,383)</td>
<td>1,873</td>
</tr>
<tr>
<td>Inventories</td>
<td>6,504</td>
<td>5,884</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>(26,555)</td>
<td>63,638</td>
</tr>
<tr>
<td>Accrued payroll and taxes</td>
<td>(58)</td>
<td>162</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>431</td>
<td>(2,099)</td>
</tr>
<tr>
<td>Other accrued liabilities</td>
<td>(9,607)</td>
<td>78</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) operating activities:</strong></td>
<td>537,945</td>
<td>293,072</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases of investments</td>
<td>(293,914)</td>
<td>(27,602)</td>
</tr>
<tr>
<td>Sales of investments</td>
<td>14,630</td>
<td>15,457</td>
</tr>
<tr>
<td>Cash paid for purchase of property and equipment</td>
<td>(404,924)</td>
<td>(308,398)</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) investing activities:</strong></td>
<td>(684,208)</td>
<td>(320,543)</td>
</tr>
<tr>
<td><strong>Net increase (decrease) in cash:</strong></td>
<td>(146,263)</td>
<td>(27,471)</td>
</tr>
<tr>
<td>Cash at beginning of year</td>
<td>1,373,660</td>
<td>1,401,131</td>
</tr>
<tr>
<td>Cash at end of year</td>
<td>$1,227,397</td>
<td>$1,373,660</td>
</tr>
</tbody>
</table>

**Supplemental cash flow disclosures:**

|                        |        |        |
| Income taxes paid (refunded) | - | - |
| Interest expense paid | $ | - |

**Schedule of non cash investing and financing activities:**

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction in progress completed in 2019</td>
<td>$350,226</td>
<td>$13,435</td>
</tr>
<tr>
<td>Cash paid for the purchase of property and equipment</td>
<td>$350,226</td>
<td>(13,435)</td>
</tr>
</tbody>
</table>

There were no noncash financing activities for the year ended December 31, 2018 and 2017.

---

**Note 9 - Contributions In-kind and Contributed Services**

The Society recognizes various types of in-kind support, including donations of materials, supplies, office expenses, and other items. Generally accepted accounting principles in the United States of America requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no services that met these criteria in 2018. In 2017 there were services that met these criteria and management estimates the fair value of those services to be $500. However, most of the services received by the Society do not meet those criteria. Management estimates the fair value of the services not meeting the criteria to be $460,283 for 2018 and $403,836 for 2017, with a total of 18,100 volunteer hours for 2018 and 17,324 for 2017.

Directors and officers have made a significant contribution of their time to the Society and its programs. No amounts have been recognized in the accompanying statement of activities and changes in net assets because the criteria for recognition of such efforts under generally accepted accounting principles have not been satisfied.

The amounts reflected in the accompanying financial statements as contributions in-kind are offset by like amounts included in expenses and, in a couple of cases, as additions to fixed assets.

**Note 10 - Commitments and Contingencies**

The Society maintains operating space in Lowell, Massachusetts as a small museum store and office space under an operating lease agreement for purposes of operating the National Streetcar Museum and displays. The agreement does not include a rental payment but does call for the Society to be responsible for all utilities, and is for a term of five years, ending June 30, 2012. The Society is still maintaining a presence in Lowell; however, a new lease agreement has not yet been signed. There was no rent paid for they years ended December 31, 2018 and 2017.

The Society maintains a storage facility in Lowell, Massachusetts under a month-to-month lease agreement for purposes of operating the National Streetcar Museum and displays. Rent expense for the years ended December 31, 2018 and 2017 was $1,200.

In June 2014 the Society entered into a 60-month operating lease agreement for a copier. Rental payments are $139 per month plus tax. Rent Expense for the years ended December 31, 2018 and 2017 were $1,667.

Total minimum annual rentals are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$979</td>
</tr>
<tr>
<td>Total</td>
<td>$979</td>
</tr>
</tbody>
</table>

In April 2019 the Society entered into a new operating lease agreement for a copier. Rental payments are $135 per month through May 2024.

In August 2018 the Society entered into a contract for construction services totaling $275,159. The project was completed in 2019. Payments made under this contract were $215,545 for the year ended December 31, 2018.

**Note 11 - Liquidity and Availability of Resources**

The Museum has the following financial assets available within one year of the balance sheet date to meet cash needs for general expenditure:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$91,722</td>
</tr>
</tbody>
</table>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. As part of the Museum’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.
Independent Auditor’s Report

To the Board of Trustees
New England Electric Railway Historical Society
Kennebunkport, ME

We have audited the accompanying financial statements of New England Electric Railway Historical Society (the “Society”), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New England Electric Railway Historical Society as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Certified Public Accountants
Kennebunk, Maine
June 7, 2019

Note 12 - Subsequent Events
Subsequent events have been evaluated by management through June 7, 2019, which is the date the financial statements were available to be issued. Other than the lease described in Note 10, there were no material subsequent events as of June 7, 2019 that require disclosure in the financial statements.
Trustee Recognition Awards - 2018

At the year’s Annual Meeting, held on April 28, 2018, the Trustee Recognition Awards were presented to the following uncommon individuals:

John A. Petillo
The Board is honoring John because he is a hardworking, very dependable member of the track department who helps get things done. Someone who takes the ball and wants to complete the task at hand.

Track Superintendent Peter Wilson wrote:

“John has been a great asset to the track department. He has helped with tie installation, much digging to extract the ties, even more shovel work dressing new ballast. He helped unload and stack our rail pile near the shop. On his own, he sorted and stacked over 6 tons of tie plates, joint bars and other items. He even brought his Dad to assist when we repaired McKay’s Crossing. So much for a quiet weekend! Although he is new to this type of work, he does a great job.

“His volunteer work at Seashore and at Lowell is to be applauded.”

Above: John Petillo works with other members of the track crew to replace deteriorated ties on the Visitors Center loop. JS

Anonymous
A second member and active volunteer selected for recognition by the Board chose to “fly below the radar” and remain anonymous. However, the Board recognizes his decades of dedicated service for which the Society is very grateful.
Above: A summer favorite experience of Museum visitors is to ride on an open trolley. As most traction companies disposed of their open cars two or more decades before Seashore's 1939 founding, providing open rides could have been very difficult. Seashore's first car, Biddeford & Saco 31 is an open but is too delicate for the rigors of daily operation. A great stroke of luck was that New Haven, CT, maintained a fleet of opens into the late 1940s to take crowds from the train station to Yale Bowl on game days. When the cars were retired in 1948, Seashore acquired four cars: Nos. 1253 (pictured here in Yale Bowl service), plus Nos. 838, 303, and 1468 providing the depth necessary for regular operation. Unfortunately, No. 1253 suffered serious fire damage in its early years at the Museum and was scrapped. Sister car No. 1391 had been acquired by the Boston Chapter of the National Railway Historical Society who hoped to operate it in Boston but tight subway clearances forestalled that. The group generously donated No. 1391 to Seashore, thus guaranteeing a four car fleet. Below: No. 838 continues in regular service seven decades after arriving in Kennebunkport. No. 303 also runs regularly. No. 1391 awaits some repairs to come back into service. No. 1468 is stored inside awaiting complete restoration.