

Celebrating 84 Years of Preservation — 1939–2023



**Seashore
Trolley
Museum**



**New England Electric
Railway Historical Society**

2023 Annual Report



America's National Urban Transit Collection

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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2023 Annual Report

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Front Cover

Top: The Maine Central Model Railroad building took shape rapidly during 2023. In this September view the basic structure is complete and both siding and roofing are being added. The parking lot and Visitors Center crosswalk have just been paved. KO

Middle: In this April photo the replacement South Boston Carhouse has been completed the steel erection phase and work on reinstallation of the yard track is beginning. The carhouse and its predecessor were named for the Metropolitan Transit Authority's North Point carhouse from which the switches and curve assemblies were salvaged in 1953. The rails were then in nearly new condition. KO

Bottom: Wheeling, West Virginia Curveside 639 is one of the most extensively restored cars in the Museum's collection. It is the only preserved and operational "rubber stamp" streetcar of this design created by the Cincinnati Car Company. Hundreds of these cars were purchased by street railways predominately in the Midwest and were designed to be light weight saving both electricity and wear and tear on track. BS

Executive Report

Katie Orlando, Executive Director
James D. Schantz, President and CEO

The year 2023 was the first “normal” year for the Seashore Trolley Museum as the COVID-19 crisis no longer affected our guests or the Museum. As always, the Museum’s volunteers and staff worked jointly to maintain operations and to implement elements of the strategic plan. Our thanks for the thousands of hours volunteers donated to keep the Society moving forward.

Financial Results

Total admissions in 2023 were 36,899 a 19% increase over 2022’s total of 30,975. Special events revenue again was the primary driver of increased attendance and admissions revenue. This year events generated \$165,000 compared to \$118,900 a year earlier, an impressive 38% rise. More visitors mean more Museum Store revenue which grew to \$141,000 over \$115,400 in 2022.

Total donations reached \$3.328 million including seven-figure gifts toward our two major construction projects, the Maine Central Model Railroad building and the replacement of South Boston Carhouse. Donations from 331 other members and friends totaled \$307,000.

Special Events

The events that have been the most suc-



Above: Visitors boarding Connecticut 1160 of 1906. **Below:** Another group on board Washington 1304 of 1941, nearly 40 years younger. KO



Left: View of the Visitors Center with Connecticut 1160 at the passenger platform and the Maine Central Model Railroad construction visible at the upper right. SC

cessful generally appeal to families with children. They introduce younger kids to the technology preserved by the Museum while they participate in an enjoyable outing. Some number of them become volunteers and transit enthusiasts as a result of multiple visits. In 2023 events featuring television character Daniel Tiger drew 2,200 guests. Dino Trolley attracted 3,039; Pumpkin Patch 4,600; and Christmas Prelude 4,129—despite the lack of snow! Our strong presence on social media helps spread word about these events and is structured so that guests purchase tickets online before arriving. Seashore followers on Facebook surpassed 20,000 in 2023.

Staff Development

To handle the increased number of guests and activities our professional staff has grown. As of year-end 2023 full time staff comprised 14, led by our Executive Director, and including our Construction Manager, Office Manager, Museum Store Associates, Shop Manager, Shop Foreman, Restoration Technicians, and Grounds Manager.

As always, staff work seamlessly with volunteers in many areas. Our thanks to the hundreds of our members for their tireless efforts in moving the Museum toward its goals.

Strategic Plan

In 2023 the Museum staff and volunteers continued advancing the New Direction Strategic Plan adopted before the pandemic. The plan defines two main categories of projects. The first includes capital projects and the second collection items. The complete plan is available at trolley-museum.org/newdirection. Progress in the capital arena included development of a

new bus display area; site preparation for a family play and picnic area; renovation and development of exhibits in Tower C; and professional design of a future library and archives facility.

Activities relating to collection items focused mainly on fundraising. Notable amounts of funding now available for strategic plan projects include Liberty Bell interurban 1030 \$86,800; St. Louis PCC 1726 \$50,400; Baltimore semi-convertible 5748 \$29,400; Boston Blue Line subway cars 0622/0623 \$28,100; and Boston trackless trolley 8361 \$20,950.

Construction

Our two major construction projects begun in 2022 progressed through the heart of their respective construction phases this year:

The new South Boston 2 Carhouse replaces the simple pole building constructed by volunteers between 1956 and 1958. Thanks to a more than \$1 million donation from Trustee and Vice President James van Bokkelen we were able to expand the footprint of the open-ended six car structure to house nine full-sized streetcars comfortably spaced and fully enclosed. A maintenance pit supplements the larger pit in the restoration shop enabling quick repairs on cars operated for the public. Custom pit covers and flangeway fillers enable rapid conversion of the concrete floor to a smooth surface making the building suitable for hosting events.

The structure is a pre-engineered Butler building with a robust steel frame and corrugated steel sheets for the siding and roof. The peak of the roof is somewhat lower than that of other carhouses as the structure can support

more substantial snow loads.

Electrically powered rolling doors will keep foul weather away from the cars stored inside and full insulation will allow heat and air conditioning to be added later. See the photos on page 10 for the year's progress. The Society offers deep thanks to James for this extremely generous gift.

The Maine Central Model Railroad building also saw sustained construction activities throughout the year. As reported last year a more than \$3 million gift came from rail enthusiast and philanthropist Hansjörg Wyss. He had befriended Helen and Harold Beal, who had constructed a growing HO model railroad depicting important sites along the Maine Central at their home in remote Jonesport, Maine. After Harold passed away Helen continued to invite the public to see the layout in operation but eventually found that was not sustainable. She asked Hansjörg to help find a new home for the layout—a daunting task given its large size. As luck would have it, Hansjörg had a good friend for whom Seashore had built a replica streetcar some years ago. He brought us together and soon an agreement was reached to move the layout to a custom building at Seashore, with all costs covered by the Wyss Medical Foundation.

Museum friend and architect Herb Frémoin volunteered to design the building and devised a widely praised structure including a mezzanine level, a retail area, and office space. Construction began after a lengthy search for a suitable contractor. Our sincere thanks to Hansjörg

Wyss for his remarkable generosity and to Helen Beal for donating the layout. Photos on page 11 show 2023 activity.

Acquisitions

For the first time in a number of years the Museum acquired two recently retired electric transit vehicles. From Toronto comes **Canadian Light Rail Vehicle (CLRV) 4068**. For decades from 1977 these distinctive cars—which replaced the remaining PCCs—were widely visible in Canada's largest city as the streetcar network penetrates neighborhoods throughout the city. The car was stored temporarily for us by our friends at the Ontario Electric Railway Historical Association's streetcar museum outside Toronto as plans for moving 4068 and re-gauging it for standard gauge track were developed. Our thanks to OERHA for this very important help. Turn to page 12 for more about this significant car.

Closely related to streetcars are trackless trolleys (also known as trolley buses). The Boston Elevated Railway was an early and enthusiastic user of trackless trolleys. The vehicles are rubber tired like a diesel bus but operated on 600 volts DC drawn from twin overhead wires by twin trolley poles. They were adopted by many systems as a means of doing away with expensive-to-maintain trolley tracks while continuing to depreciate the power generation and distribution systems. Boston operated an extensive but dwindling system from 1936 until 2022. **MBTA Neoplan 4104** built in 2003 was a member of the final series to operate in Boston, running on routes emanating from Harvard Square to Watertown and

Belmont. For more on 4104 see page 13.

Passing of Donald G. Curry

The saddest task of being active in an 84-year-old museum is inevitably witnessing the passing of valued members of the Museum community, made worse by the fact that so many are active participants for decades. In 2023 the most difficult was the passing of Donald G. Curry. He had been active at Seashore from the time he arrived in Boston as a Northeastern freshman in 1953 until the day he died. Running our shop program for most of his tenure, he gladly shared his expertise with colleagues in other trolley museums in the U.S. Canada, and the U.K. Turn to page 4 for a tribute to Donald.

Rail Bikes

The Society entered into an agreement with Vermont-based firm Revolution Rail to allow ticketholders to pedal custom bikes along the Museum's main line between streetcar trips. The lease agreement runs for six years. Seashore receives \$2 for each railbike passenger, with a guaranteed annual minimum. In 2023 this minimum was \$15,000 and in 2024 it is \$20,000. We also entered into a Museum Store staff-sharing agreement in 2023, and Seashore earned an additional \$9,000 to support those payroll costs.

Revolution Rail had 4,160 passengers in 2023 and operated five trips a day Thursdays through Sundays most of the season until Halloween, with a few Tuesday tours and later evening tours also offered throughout the season based on need.

In addition to diversifying our revenue sources, Seashore values this partnership for several additional reasons. We have seen a different guest demographic visit since the partnership with Revolution Rail began, and many of their guests say that they have never visited or even heard of our museum before, and they live within a 20-mile radius. We also have enjoyed partnering with Revolution Rail on many initiatives, including Pride Day; a Kennebunk-Kennebunkport-Arundel Chamber of Commerce Business After Hours event in August 2023; and several corporate partnerships.

The longer-term possible outcome of this relationship is that Revolution Rail would like to invest in extending our main line if our relationship grows to the level that \$1 million investment would allow. We look forward to our continued collaboration and exciting outcomes we will accomplish together in the years to come.





- Operators were proactive in noting any anomalies encountered during operations.
- Expenditures were under budget.

Challenges and opportunities going forward:

- Recruiting and training additional operators and flaggers.
- Continuing to perform maintenance with a small cadre of volunteers and guidance from the Seashore Shop staff.
- Renewal of the Seashore/NPS Agreement which expires on March 1, 2024.
- Preparation for Winterfest 2024 and, weather permitting, operation of 966 during the March 15th event.

Car 966 arrived in Lowell on June 19, 2003 and, with the exception of the two “Covid years”, has been providing service to the National Historical Park visitors ever since. The car will enter its 22nd season at Lowell in 2024 and will celebrate its 100th birthday. Those will be quite the achievements and a testament to the continuing support of the Museum members who go above and beyond to make things happen.

The challenge with attracting, training and retaining qualified operators cannot be overstated. With the aging of our current operating staff combined with medical issues and family considerations, we, unfortunately, lose almost as many operators each year as we are able to bring on. While our hybrid staffing model in Lowell which allows the use of non-operating flaggers does let us fulfill most of our commitments, it is not a sustainable model unless there are more operators qualified and available.

The dedicated 966 maintenance team is to be commended for keeping 966 in a state of good repair to allow for safe operations. Fortunately, the items needing repair and/or replacement to date have been minor and could be handled in an expeditious manner by the team. However, since the end of the normal operating season, an issue with the spring hanger on one truck was noted. The remedy for this situation will require expertise and, possibly, equipment that the team does not have available in Lowell. Seashore’s shop will evaluate the situation and recommend a solution.

Operations Department Kennebunkport

*Dan Vardaro, Co-Chair
Donald Stephenson, Co-Chair*

Seashore Trolley Museum has a new Railway Operations Team starting in 2024.

The Railway Operations team consists of Donald Stephenson and Dan Vardaro as Co-Chairs of Railway Operations; Todd Glickman, Assistant Director for Administration; Scott Hooper, Chief Instructor; Phil Tsihlis, Safety Director; and Fred Hessler, Superintendent of Railway Operations, Lowell.

Branch support for the assistant director for administration are Jim Nawrocki and Terry McGinley. Branch support for the safety director are Bob Brosseau and John Mercurio. Branch support for the chief instructor are Tom Tucker, Eric Engler, and Jeremy Whiteman.

All discussions and decisions of railway operations are made by the team that covers the various areas of operations including licensing, scheduling, staffing, training, safety, fleet availability, and new ideas to improve railway operations.

Operations Department Lowell

*Fred Hessler, Superintendent of Railway
Operations, Lowell*

Seashore Trolley Museum members again volunteered to maintain and operate New Orleans streetcar 966 at the Lowell National Historical Park. This year’s operating season stated on June 24th and ran through October 9th.

The car operated on 28 days during that time period. Total volunteer hours recorded were 455 by 15 Seashore members. A total of 1628 passengers were carried who donated \$350 in the car’s farebox on the normally free trips.

Highlights from the season:

- Two new operators completed training.
- One new flagger completed training.
- All planned maintenance activities were completed prior to start of season.
- Remedial maintenance activities during the operating season were performed in a timely manner.



Top: A half dozen operators and conductors ready to transport our guests as part of a special event. KO

Left: New Orleans 966 waiting for Lowell National Park visitors to continue their tours in downtown Lowell, Mass. JS

Opposite: A convoy of railbike riders return from a round trip on Seashore’s main line. KO

Donald G. Curry

May 30, 1936 - June 9, 2023

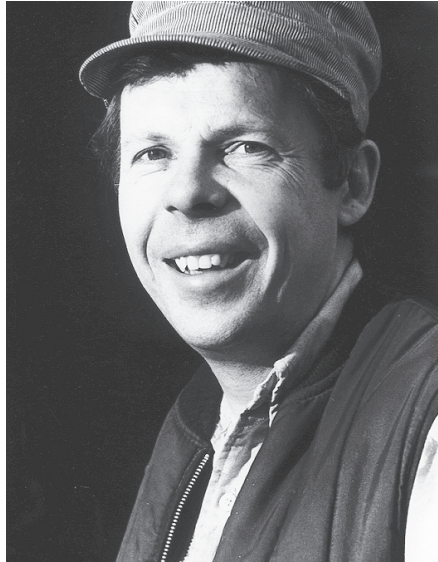
By Dann Chamberlin

One of the saddest events in 2023 was the passing of legendary Restoration Manager Donald G. Curry. Donald dedicated 70 of his 87 years of life to the Seashore Trolley Museum and the trolley preservation movement. During this incredible tenure, Donald was known as one of the nation's foremost authorities on streetcar restoration, particularly in the area of body reconstruction and rebuilding. Donald worked to lovingly preserve our collection nearly every day of his life; virtually every trolley at the Museum has benefitted from Donald's expert hand. All who have ridden a trolley at Seashore and enjoyed the incredible craftsmanship of the cars have been at the receiving end of Donald's gifts, talents, and passion for the streetcar preservation movement.

Donald became a railfan at age five following a visit to the Schenectady (NY) Railway, the closest city to his childhood home that had streetcar operations. In his teens he became acquainted with Railroad Magazine, where he was drawn to Steve McGuire's "Traction Topics" column. A few years later, he attended Northeastern University in Boston, which exposed him to a much larger trolley operation with many PCCs and a dwindling fleet of Type 5 streetcars.

While at Northeastern, he roomed one year with Channing Morse, who just happened to be a member of the Seashore Trolley Museum. Channing told Donald of this interesting place up in Kennebunkport, Maine which was trying to preserve

Below: Donald's years of teaching made him a natural to represent Seashore in classrooms. PM



old trolleys, and of course Donald was amenable to a northward trek to see what that was all about.

When Donald first viewed the property in 1953, Seashore's 600-volt infrastructure had yet to be installed and track only extended from the entrance to near where Arundel Station is now. The trolleys in our collection at that time were lined up in more or less in the order in which we obtained them. What is now known as Shop 1 near the Museum's main entrance was under construction and the Volunteer Bunkhouse was half the size it is now. The body of Birney 615 (Portland Railroad, Biddeford & Saco) served as additional sleeping quarters and a dining facility. Donald often served meals to groups of 10 or so volunteers using hot plates inside No. 615.

The following year, 1954, Donald Curry became the first paid employee at Seashore. His first work on streetcars consisted of a re-paint of Minneapolis/St. Paul 1267, which had arrived on the property in 1953. This was followed by work on Portsmouth, Dover & York No.108, Biddeford & Saco 31, the City of Manchester, and Manchester 38.

After the first South Boston Carbarn was

constructed, this barn was also used as a shop for, among other things, re-paints on Blackpool double-decker 144 and Connecticut Co. open car 1391. Upon completion of today's Restoration Shop in 1969, the building was filled with trolleys, and machines and tools that gave us the capability to reproduce virtually any wooden part.

Donald was the first to admit that his great body of knowledge was the result of "on the job training;" learning many new skills out of necessity and accomplishing some great things through the time-tested method of trial and error. Out of this came a number of beautifully restored streetcars. During the 1960s-90s, some of these projects included:

- New Haven open car 838 (progressively worked on through most of Donald's tenure);
- Montreal 2052 (Seashore's first riveting project, which involved replacing one side in its entirety);
- Biddeford & Saco 31 (arrived in poor condition and continued to weather outside for an additional 15 years at Seashore);
- Boston Elevated 5821 (addressing salt damage to the steel in the car's lower body);
- Brooklyn 4547 (major structural and truck problems due to salt car service);
- Montreal 957 (a line painting car in its last years);
- New Orleans 966 (came to us as a heavily vandalized shell);
- New Haven open car 303;
- Cleveland 1227 (came to us partially stripped and in ruinous condition due to years of outside storage and heavy van-

Below: This photo occupied the full front cover of one of the regional tourist newspapers during the years when Donald served as director.





Above: Donald Curry in his natural habitat. He continued heavy work on trolley structures, wiring, mechanicals, and finishes for years longer than many of his contemporaries.

PM

daalism); and

- Wheeling 639 (came to us as a completely stripped and heavily corroded car body).

From 1989 to 1997 Donald was half-time Museum Director and half-time Shop Foreman. As Museum Director, Donald focused on community outreach (a traveling circus, Ghost Trolley, a revival of trolley parades, Moxie Day, CajunFest and an expanded Christmas Prelude) and in getting Visitors Center improvements in place so that the structure could be more efficiently utilized. This included moving the Museum's business offices from the second floor of Tower C and the bunkhouse to the second floor of the Visitors Center, where they are still located today.

When Donald began his tenure at Seashore, he was typically the only person working at the property on weekdays year-round. Early shop crews consisted of local high school students hired for 10 weeks during the summer months. However, by the 1990s, there was nearly as much off-season activity a during the height of the summer, and the campus was flourishing. In addition to recruiting volunteers to work alongside him on the various restoration projects in the Shop, Donald also oversaw the creation of the present railway operator training program with its series of texts, along with mandatory training and testing.

But Donald's first love was the Shop and he returned there full-time by 1998. He continued to accomplish much that benefited the Seashore collection, beyond the actual work on cars. Donald became a recognized leader in the trolley restora-

tion field due to his expertise, extensive writings in the field, and his cooperative efforts to arrange reproduction of hard-to-find components. His stature and longevity in the "trolley business" resulted in a wide variety of valuable contacts across this country and abroad. If Donald didn't know it, chances were that he had a contact who

did, and Donald was invariably very giving of his time to help gather information both for our museum and for others. Donald also took the initiative to coordinate joint purchases with other trolley museums of such nonstandard items like controller parts and rattan (seat cane).

In 2014, Donald was awarded the Association of Tourist Railroads and Railway Museums' (now Heritage Rail Alliance) most prestigious honor, the Lifetime Achievement Award. The award was met by a standing ovation from the delegates in attendance.

In 2017, Donald officially retired from Seashore as Restoration Manager after



Above: On June 5, 2023 President & CEO Jim Schantz found Donald at work on 4175 and enjoyed chatting with him. Executive Director Katie Orlando happened by and snapped this photo. Sadly Donald passed several days later.



Above: Donald shares a moment of levity with Dann Chamberlin, a longtime member. KO

64 years of staff service. In honor of his years of service and his retirement, the board voted to change the restoration shop's formal name to the Donald G. Curry Townhouse Shop.

Another constant in Donald's life besides elderly electric railway vehicles was music. He taught music for many years to upper grade elementary school students, and played bassoon in the Southern Maine Symphony Orchestra. He seldom, if ever, missed an organ concert on the Kotschmar Organ in Portland, or in the Music Hall in Methuen, Massachusetts. He was also a stalwart regular in his church choir, and it was at a rehearsal of this chorus that he was stricken.

Donald remained a Seashore volunteer until the unfortunate day he suffered an acute stroke in early June while he was attending choir practice at his church. Just a few hours prior, Donald was at Seashore, continuing to work on the restoration of Bay State Street Railway 4175, as well as being honored with a brand new sign for the Donald G. Curry Town House Shop. Executive Director Katie Orlando took a photo of Donald chatting amiably with President and CEO Jim Schantz as he worked on 4175 one last time. Donald had just turned 87 years of age on May 30, 2023. On June 9, 2023, Donald passed away in hospice care surrounded by family and close loved ones.

Donald is survived by his three adult children, Dwight, David, and Denise and by his longtime friend Denise Marconis.

Donald's loss was not just felt by Seashore, but by the trolley preservation movement worldwide.

Rapid Transit - New Vision

Phil Tsihlis, Rapid Transit Subcommittee Chair

Museum leadership formed the Rapid Transit Subcommittee in Winter 2023, as an extension of the museum’s curatorial committee, with the charter to redefine the mission and identity for the New England Electric Railway Historical Society’s rapid transit collection.

Recognizing that rapid transit is an integral part of the history of public transportation, and the fact that Seashore Trolley Museum houses one of the largest, most diverse rapid transit collections amongst North American transit museums, the rapid transit subcommittee identified key challenges for restoring and preserving our rapid transit collection.

In March of 2023 the subcommittee presented the following recommendations to the Board of Trustees:

- Accelerate fund raising and increasing awareness for the museum’s Coney Island Yard rapid transit exhibit and storage yard project.
- Focus on restoring a small fleet of running cars that represent key cit-



Above: Two Boston rapid transit sets considered by the rapid transit subcommittee and endorsed for restoration are (left) Blue Line Hawker Siddley 0622/0623 of 1978 and (right) Red Line Pullman-Standard 01450/01455 of 1963. Both are included in the strategic plan restoration program and fund-raising is underway.



Above: Sister car to Seashore’s *Narcissus*, the *Arbutus* was a striking presence in towns it served. SL

ies in the history of rapid transit in North America.

- Establish a select set of “static” (non-running) cosmetically restored rapid transit artifacts representative of key areas of interest.
- Consider rehomeing rapid transit artifacts and work equipment that are beyond our current restoration capabilities.
- Establish a limited operating capability that showcases a running rapid transit collection focused on special events and activities that could possibly create additional fund-raising activities.

Seashore Trolley Museum’s rapid transit collection represents the potential to expand the donor, member, and volunteer base by tapping into an audience comprised of multiple generations of enthusiasts who have followed rapid transit and transit systems over the past half-century.

Moving forward, the subcommittee will work with the curatorial committee to establish funding goals and timelines for specific rapid transit artifacts, storage locations, and the Coney Island yard project.

Narcissus Project

Phil Morse, Narcissus Project Sponsor

Restoration

The Narcissus restoration work will be summarized in the Conservation Report on page 7.

PLI Employees’ Reunion Scrapbook

In November of 2022, we received the beautifully conserved reunion scrapbook (1938-1941) of the former employees of the Portland-Lewiston Interurban (PLI) from the Northeast Document Conservation Center (NEDCC) in Andover, Mass. The high-resolution digital photo files of the contents of the 88-page historic scrapbook were used in generating a couple of Narcissus1912 Blog posts. More posts using additional digitized photos from the scrapbook will continue to be released in the future. Here is a link to the post on the PLI Substations and Terminal of the PLI:

<https://narcissus1912.blogspot.com/2022/12/substations-and-terminals-of-portland.html>

New Morrison Hill Station Exhibit

The new Portland-Lewiston Interurban/Narcissus-related exhibit materials were installed in the Morrison Hill Station before the opening of the Museum’s 2023 public season in May.

Theodore Roosevelt Maine Heritage Trail - TR Presidential Library (North Dakota)

Theodore Roosevelt, the 26th President of the United States (1901-1909) was a passenger on one of Seashore’s National Register of Historic Places trolleys, the Portland-Lewiston Interurban, No. 14, *Narcissus*. On August 18, 1914, TR was campaigning for the Progressive Party candidates from Lewiston to Portland while aboard the *Narcissus*. Seashore has had the body of the *Narcissus* on campus since it arrived on October 31, 1969. The *Narcissus* is currently under restoration in the Donald G. Curry Town House Restoration Shop.

Theodore Roosevelt’s connection with the *Narcissus* led me to become interested in Theodore Roosevelt’s other connections to communities in the State of Maine. That research led to a connection with the Theodore Roosevelt Presidential Library. The construction of the library began in 2022 and is expected

Conservation Report

*Dave Rogers, Restoration Shop Director
Brian Tenaglia, Shop Foreman*

Much of our attention in 2023 rotated between working on fleet cars and getting the shop in a better posture to complete all of the work we have ahead of us. This included getting the new South Boston Carhouse prepared in a way that we could make use of it as quickly as possible. This was essential as many of the projects that were before us required the lifting of cars and there are no locations left in the Restoration Shop barn to jack trolleys.

Dallas Stone & Webster Standard 434 had many parts partially fabricated for the first truck and after many months it is in the reassembly process. We have worked on it whenever possible always knowing that the fleet is of prime importance this year. We did hire one of our volunteers, Kevin Dyer, on a part-time basis to work in the machine shop. His 40 years of experience have been of great value. He will help us create parts to replace ones that are damaged beyond use so we can get the truck back under the car. Based on the needs of the fleet this would potentially happen, best case, in 2024.

We reported last year that a great deal of foundational work was in process on the **Narcissus**. That work continues but has ramped up quite a bit. Project manager Ernie Eaton has increased the weekly hours dedicated to this project substantially. We also needed a new TIG welding setup to complete the kind of work that was next in the project plan. That purchase was approved in the 2023 budget and that gear is on site now and being used heavily toward the very end of 2023.

Bay State Street Railway closed car 4175 has continued to make progress in fits and starts. Volunteer Rick Whetstone did extensive rewiring of lights on the car as well as doing work on the destination signs. With an additional round of funding the staff was able to make some important progress right at the close of 2023. We managed to remove the work flats that were positioned under the car and get the trucks that will be installed in the car in place. They are minus the motors at the moment but we need to get them under the car to be in a position to accurately determine ride height and start thinking about other critical work

to be completed and open to the public on July 4, 2026, the semiquincentennial (250th anniversary) of the signing of the Declaration of Independence. Check out the TR connections in Maine at: www.narcissus1912.blogspot.com

I also learned in 2023, that Seashore's founder, Theodore Santarelli de Brasch, was named after Theodore Roosevelt (More on research of Seashore's founder to follow).

Outreach

The Narcissus Project Blog has been a great social media tool to communicate and engage the public with a handful of Seashore-related topics. The Narcissus restoration; its history as part of the Portland-Lewiston Interurban, Theodore Roosevelt and his connections to various Maine communities, the plethora of electric railways that operated in Maine, and Seashore Trolley Museum activities, events, and its history (By mid-March of 2024, the total page views of posts available to view in the Narcissus1912 blog would surpass 500,000!).

With assistance from volunteers Ann Thomspson and John Mercurio, we attended the Maine Homeschoolers' State Convention in Augusta, Maine, from April 21 through the 23rd. We were there promoting the Seashore Trolley Museum and it's being a site for homeschooler groups to visit and to access educational materials as a resource for homeschooling education.

This visit also led to me presenting a live Zoom talk for the Kennebec Historical Society in January 2024. Thank you to Connie Hanson, the Admin for an Augusta-based social media group.

On May 23, 2023, I gave an in-person talk about the Narcissus and the Portland-Lewiston Interurban at the new location of the Androscoggin Historical Society in Lewiston, Maine (Home to the Narcissus and its Portland-Lewiston Terminal. Ernie Eaton, STM staff project manager overseeing the restoration of the Narcissus attended with me. Ernie presented the Solidworks 3-D CAD work associated with the Narcissus on a wide-screen monitor for the guests. En route to Lewiston, I drove Ernie by a few of the still visible PLI remnants that exist, including a visit to the mill building that is still owned by the Libbey family in Lewiston. W. Scott Libbey was the major owner of the company that owned the PLI and some mills in the community. One of W. Scott's great-grandsons happened to be

in the parking lot of the mill when we pulled in. Mark Libbey remembered me, having met previously. Mark invited Ernie and me into the mill for a tour. What a great afternoon and evening.

Late in 2019, I released, as the sole copyright owner, what would become an award-winning book of three national book awards in 2020, *Theodore Roosevelt, Millie, and the Elegant Ride*. The "Elegant Ride" is the Narcissus. The Narcissus Project benefits financially from proceeds from sales of the book, ebooks, and audiobooks. Maine author, Jean Flahive, is the author of the book. Jean and I have worked together off and on throughout the years at various speaking engagements that feature the multi-award-winning book.

Many of the descriptions of the setting and of some stories in the book, came from an interview in 2004 of Mildred Obrey, in Eliot, Maine. Ed Dooks and I conducted the interview. Mildred was born in 1908. Back in 2004, I shared a copy of the approx. 90-minute interview with the Old Berwick Historical Society, who also shared the content with the Eliot Historical Society. Members from both of these historical societies visited Seashore on June 21, 2023. Jean Flahive and I each did short presentations to the group during their visit. Thank you to all the Seashore staff and volunteers assisting in the group visit. Feedback from the group was very positive.



Above: New transom gusset plates being fabricated for Dallas 434's trucks.

Below: The wheel and axle assemblies for one of 434's trucks. Note that the geared wheels are larger, a design known as "maximum traction" as more of the car's weight went to larger wheels. KO





Above: The body of Bay State 4175 rests on blocking to allow the trucks to be rolled under the car. DR
Above right: Our bus from Iowa has been brightly painted by volunteers with shop staff help. KO
Right: B&M gasoline motor car 500 is now ready for rescue missions if trolley power fails. KO

like brake rigging and other mechanicals. Once we have that sorted they will be extracted again and the motors that have been standing ready will be installed and wired.

Many of us had hoped that 4175 would be finished in a time frame that would permit one of its champions to operate it but that was not to be. On Friday, June 9th Donald Curry passed away after suffering a stroke several days previously. So much about him will be missed. His dedication to this craft of trolley restoration; his knowledge of that craft; and his humor are among the many traits that made it a joy to have him on hand.

Connecticut Company closed car 1160 was the last car in operation as we bid farewell to the year. The parts that had been fabricated to restore the controllers back to a usable condition performed well and it appears it will be a workhorse in 2024. It will need seats re-caned and other repairs in the off season but we expect it to rise to the challenge for another season.

Eastern Massachusetts St. Ry. semi-convertible 4387 was another stalwart for the season. It saw service right up through Prelude but it appears, like many of our cars, it will need deeper attention in 2024. It will depend largely on the availability of space in the new South Boston facility but more about that later. Its bearing keepers were installed backwards at some previous time and that means they cannot be removed for service without lifting the car. When that happens critical maintenance will take place and the keepers will, of course, be reinstalled properly aiding future service work immensely.

Wheeling, West Virginia Curved-Side 639 gave us pretty good service

throughout the season but was getting noisy toward the end. It seems one of the motors has a worn spacer that is allowing too much lateral movement of the armature. That will need correcting in the off season. The sliding door electro mechanicals have been problematic so we have more work to do there. We think we have the problem isolated to an under-volt issue and expect to have it sorted for the 2024 season.

Manchester, New Hampshire interurban 38 provided its normal festive backdrop for Prelude but its years of barely enclosed storage in the old South Boston structure have taken their toll. It is slated for substantial refinishing work in the area of the windows and window sills. Its appearance should be much improved after that work. We are expecting that the new South Boston building will aid in that work.

Boston Elevated Railway Type 5 5821 was taken out of service due to the same kind of truck damage we are addressing in Dallas 434. While it is down we took advantage of the time to do some significant work on the windows. Jim Mackell and Arthur Morin with some initial and occasional help from Seth Reed removed the large upper window assemblies. These window systems are in gangs of five windows side by side and have to be removed as a set. That is an ongoing project with good progress being made on restoring this car's windows to more usable and cosmetically appealing condition.

As we continue the discussion of cars that are actively being worked on it is appropriate to mention that South Boston 2 was near completion by year's end. There remained much work to do to connect both track and overhead wire to the rest



of the railroad but we are excited about the potential of this structure. The current shop is quite congested and progress on the cars that we need to maintain operations will not be realistic without the new building. We did make some contributions to the effort to get the building ready as soon as possible. One of the more notable ones was the tailoring of many yards of custom designed rubber extrusions that act as a buffer between the rail and the concrete floor. Many of these pieces slid right into place as designed but wherever there were rail joints custom cuts had to be made in the rubber to accommodate joint bars, joint bolts, and track bonding wire. This took two to three members of the shop staff and volunteers several days to complete.

Boston & Maine inspection car 500 has made good progress. We still seem to be fighting a cooling issue with its (non-original) slant six engine. Without funding this car has made progress largely due to volunteers like John Ware. We hope that it will see some degree of special service next season.

Connecticut Company open car 303 is another needing maintenance. Its



Above: Staff member Seth Reed at a drill press and Bill Catanesye with K-contoller drums. KO

brake rigging will need extensive repairs before it can return to service in 2024. Many critical pivot bolts are worn to an extraordinary degree. As you might expect the corresponding hole in levers and other brake gear are similarly worn. With our experienced machinist in place, we hope to complete a highly professional repair of these pieces in our own shop. The team of Kevin, Brian, and Bill with some welding assistance from Ernie Eaton should have the car in much better shape in the 2024 season.

Safety has remained a high priority and an area where we continue to make progress. We have added both life safety lighting and work lighting to the machine shop environment. We have the plan in place and two weeks scheduled to reorganize thoroughly the shop in early 2024. We also installed removable safety netting over the shop service pit.

We continue to develop our technology and we have created a dedicated area to use our vinyl cutting machine. This allows us to create signage for the Museum in house. We also made a minor upgrade to the cutter that allows us to use it as a plotter (large scale printer). This will let us print large scale schematics and also preview print signage before we commit it to cutting expensive vinyl.

We continue to get huge benefit from our volunteers. They fill in so many gaps in terms of keeping the building safe and sound as well as making progress on the work we do on our cars. Their value cannot be overstated, especially when you consider their contributions to the Museum activities beyond the shop. A hearty "thank you" to all of them.

There is always so much we want to get done and there is no finish line but we are always working to make enough progress that we will turn a corner and have a little breathing room to work on the many things that are calling for our attention.

Track Department Report

*James van Bokkelen,
Superintendent of Track*

Track department activities in 2023 included continuation of major projects started in 2022 and earlier. Prior year projects included removing the track fan serving the old South Boston Carhouse, then storing it for re-use in a slightly changed location for the new South Boston.

Another carhouse-related project was to finish the track inside and outside of the Fairview Carhouse extension so that the newly covered space and outside storage track could be filled. Contractor Maine Track Maintenance was engaged to finish the open track inside Fairview. Slots were cut in the concrete end pads so that low profile over-the-pavement rail could be laid flush with the floor surface.

The crew also started preparing the future Bennett Street Carhouse site for construction of a storage track (west of and parallel to the main line). Stored signal and other material were cleared from the site, some stored elsewhere and unneeded items scrapped. The roadbed was graded and track construction begun.

Early in 2023 the newly completed Fairview track zero was released for streetcar storage. Other winter tasks included taking delivery of new ties and switch timbers and assisting with cleanout of sheet copper building artifacts from Riverside Carhouse. Activities in winter and spring also are devoted to road plowing and maintenance as well as cleanup of worksites and deteriorated ties.

The crew helped with preparing Boston line car 3283 for transfer to the Shelburne Falls Trolley Museum, which had requested the car when Seashore made it available for rehoming.

Work on the track leading to and inside South Boston 2 continued into 2023. Once again Maine Track Maintenance was engaged to help expedite re-assembly of the switches and curves that connect with the three tracks inside the building. Subsequently, stone ballast was spread between the ties and was tamped (spread under the ties and rail) using multiple tamper MT 2 which has powered arms that push the ballast into place. The tamper saves an incredible amount of backbreaking labor but requires considerable maintenance to operate properly.

Members of the signal and track departments worked together to bond the track inside and in front of South Boston 2. This process involves welding a small jumper wire (a bond) to the ends of both rails at every bolted rail joint to ensure electricity can flow easily the full length of the building. This reduces opportunities for stray currents or shocks.

By year end the first six cars were moved into the new building for protection from the winter.

Throughout the year many tasks not connected to a specific project are ongoing. These involve inspecting track; making critical tie replacements; examining derailments; and helping other departments, most notably the overhead wire department.

Below: Track crew members work on re-assembling the yard leading to South Boston 2. KO





South Boston 2 *Clockwise from top left*

- The old South Boston Carhouse built by volunteers in 1956–58. KO
- Working amid Maine snow, side and roof framing go up rapidly. KO
- Bright lights and insulated surfaces where the pit will be located. KO
- The completed exterior awaiting trolley wire and landscaping KO
- Track fan from the old South Boston being positioned JS
- Tall doors are high enough to clear double deck trams. JS
- A drone view shows roof panels being put in place and fastened. SC





Maine Central Model Railroad Building

Clockwise from upper left

- Excavation begins and encounters rock. KO
- Foundation complete, framing underway. KO
- Scissor lift required to reach trusses KO
- First wrapped layout sections arrive. KO
- Building exterior at year end. KO
- Lamb Associates re-assemble layout. KO
- Layout sections viewed from mezzanine JS
- Framing starts to show final appearance. KO



Acquisitions

Canadian Light Rail Vehicle (CLRV) 4068

Unlike any other city in North America, Toronto retained a core street railway of mostly very heavily patronized lines, and also subsequently built additional lines as well as a short downtown streetcar subway. In the 1970s public opinion and nascent environmental concerns argued successfully for retention of the system. For decades the Toronto Transit Commission (TTC) had been served by a large PCC fleet (many of which came from U.S. systems second hand). With the decision to retain streetcars made, the TTC decided to develop a streetcar that would replace the PCCs and provide a positive and distinctive image.

Designed from the ground up, 200 CLRVs were ordered in 1974 with the first delivered in 1977. A longer, articulated version (ALRV) was also developed but the CLRVs remained the largest group in the fleet and were popular with the public and with TTC staff. The last CLRVs



Above: A Pettibone Speedswing is used to shift CLRV 4068 on temporary Toronto gauge track. KO

were retired at the end of 2019, just prior to the arrival of the pandemic in North America. The CLRVs (and ALRVs) were in turn replaced by 204 Bombardier Flexity five-section articulated cars. The success of this design and growth in the streetcar network led to an order for 60 additional Flexities. Toronto continues to operate a large, heavily-used street railway system with tight clearances and many sharp turns which are relatively akin to the earliest days of the street railway era.

In early 2020, the TTC donated two CL-

RVs – Nos. 4068 and 4133 – to Seashore. Both of which had received a late-in-life overhaul. The two streetcars were trucked to the Halton County Radial Railway (Ontario Electric Railway Historical Society) in Milton, Ontario where tracks are built to Toronto's 4' 10 7/8" track gauge. Halton County agreed to store Seashore's streetcars while plans were developed to send 4133's trucks to a contractor for conversion to standard gauge (4' 8 1/2") and then install them under 4068. The Illinois Railway Museum had also received a CLRV from the TTC and planned to use the same contractor to re-gauge its CLRV. Before a final agreement was reached the contractor withdrew. Seashore then agreed to turn 4133 over to Halton County in exchange for a pair of spare trucks that in the future could be regauged and placed under 4068.

CLRV 4068 arrived at Seashore on November 30, 2023 and was unloaded on temporary track in the bus display area, where it will stay until the trucks are regauged. It joins TTC Peter Witt 2890 of 1923 providing book ends to a century of Toronto's streetcar evolution.



Above: A typical Toronto street scene as the city has many commercial/residential neighborhoods with low-rise buildings and streetcars operating in mixed traffic. CLRV's long dominated these streets. JS



Above: As part of a 2007 American Public Transportation Association conference, a CLRV together with a Peter Witt and a PCC await passengers on downtown trackage used only on special occasions. JS

Recognition: This year the Board of Trustees honored president & CEO Jim Schantz by renaming Highwood Carhouse—the Museum's largest display building—as the "James D.Schantz Highwood Carhouse" in recognition of his more than 60 years of volunteering at the Museum.

Below: The group of volunteers and staff who gathered under the new sign. **Right:** Jim thanks the Board and those present.

Also in 2023 the Heritage Rail Alliance awarded Jim a Lifetime Achievement Award, the same award given to Donald Curry in 2014.



Boston Neoplan Trackless Trolley 4104



Above: Boston's Neoplans laid over between trips for years along the Cambridge Common amidst the Harvard Law School campus. JS

Trackless trolleys were for years a major player in the Boston urban transit system. The Boston Elevated Railway (later Metropolitan Transit Authority or MTA) was an early user of these rubber-tired vehicles, converting the first streetcar line to trackless trolley in 1936. Such conversions happened at an accelerated rate until 1958. At its peak in 1952 the Boston system was the second largest trackless trolley system in the country having 453 vehicles operating on 37 routes. Trackless trolleys used the same power as streetcars, but unlike streetcars which were bound by the tracks, were able to maneuver up to 14 feet away from their trolley wires.

As the MTA experienced growing operating deficits management sought cost savings and adopted a policy of converting trackless trolley lines to diesel bus. By the early 1960s retention of the electric lines would require large investments in new vehicles and in maintaining the aging power distribution system, much of which dated from the early 1900s.

By 1963 the conversion to bus was essentially complete with the exception of four routes radiating from Harvard Square. These were retained as Harvard Station had a short subway from streetcar days which allowed passengers to transfer between subway and surface vehicles easily. Regulatory authorities limited diesel fumes in the subway so the pollution-free trackless trolleys were retained.

Boston trackless trolleys came from Pullman primarily until 1953 with the next order going to Canada's Flyer in 1976. Replacement of those vehicles began in 2004 with the arrival of a fleet of 28 low floor vehicles from Neoplan USA, the first accessible trackless trolleys in North America. They ran until the end of trackless trolley service in 2022. No. 4104 arrived at Seashore on June 6, 2023.

Library Department

Karen Dooks, Chair

The Library Committee held meetings and workshops regularly in 2023. Space availability has reached a critical level in the Library Building. Important materials have continued to arrive and be offered. Better storage for these new materials, as well as the stored collection, must be found in the near future if the materials are to be preserved.

Plans for a new Library/Archive Building continued slowly through the year. The initial cost estimate was much higher than had been expected. Talks continued with the architects at the beginning of the year to find ways to reduce the cost. With two other Museum capital projects in their final stages, work on the Library project has been pushed into 2024 when a reassessment of the plans and verification of the space needs will be reconfirmed/adjusted with the help of Steve Berg, Facilities/Construction Manager.

The Library Committee is also increasingly concerned about the condition of much of the collection that has now been stored in the three containers off of Bunk House Road for almost fifteen years. Although dehumidifiers are run during the Spring to Fall seasons, the conditions in two of the containers are not ideal. The third container so far is more air-tight. We hope the new Library/Archive Building project can be moved forward and fund raising started during 2024.

After the COVID break of the last two years, we returned to the Amherst Railway Society's Railroad Model Show in Springfield, Mass. on January 28-29, 2023 to sell used books. The sale was

successful and netted \$1,120.50 for the Library funds. Book sales were also held on Annual Meeting in April and Members Day in August which raised \$310.00. An additional amount was raised for the Library by member Bill Mosteller from the sale of some HO model trolleys that were left to the Museum by Member Walter Ness.

Work continued on cataloguing pictures that had previously been prepared and given catalogue numbers. Now that we are coming to an end on handling those, the job of typing up archival sheets for each picture, putting them in archival page savers and filing them remains. Going forward we will need to find some professional library/archival help to better assess the most important project(s) and how best to do them.

Kenyon Karl has diligently worked on cataloguing and scanning several large slide collections. Over the summer we lost two longtime Seashore members, Dwight Winkley and Library Committee member Herb Pence. Both left extensive slide collections that are being put into archival slide boxes in order to conserve space. Kenyon has catalogued and scanned the Winkley collection and moved them into the archival storage trays. The Committee opted to move the Pence collection into the archival slide boxes without cataloguing them for the time being. This work will continue into 2024.

The Library Committee for the year 2023 consisted of the following members: Karen Dooks (Chair), Kenyon Karl, Mike Frost, Herb Pence, Ed Ramsdell, Leo Sullivan, Mark Sylvester, and Ann Thompson. Brooke Hubner was also voted in to fill an empty slot on the Committee.



Above: Conceptual design of a library/archive facility prepared by Simons Architects of Portland.

Overhead Department

Rob Drye, Superintendent

The Overhead Line Department worked in every month in 2023. Most of the work in the early months involved stabilizing the Visitors' Center Loop after the 2022 removal of the old South Boston Carhouse. Much time was devoted to planning the yard and inside wire for the new South Boston (SB2) Carhouse. The first poles were set for the new yard in April, before the track was complete.

Failing poles on the main line got our attention in April as well. The head block behind Riverside Carhouse was rebuilt with new poles and insulators, a job that took us into May. Failing wooden insulators resulted in some main line repairs, and led to the decision to remove the trackless trolley crossings by Tower C, as a different routing will be used when a trackless trolley line is built in the future. Another main line pole behind Riverside was replaced in July. The catenary messenger was re-lashed to the main line insulators, and the Highwood yard got some attention.

Some knife switch boxes were repaired by the Shop, and redeployed to replace others which had deteriorated. The Shop switch box was relocated to the yard lead, which allowed the replacement of a wooden section insulator. The few visits in November and December were used to straighten several hundred feet of 4/0 wire, and to install the span wires for the South Boston 2 yard.

Many parts deployed were obtained from used parts in inventory, but many new ones, especially utility parts, were ordered as well. The door bridges for South Boston 2 were ordered in September, but had not arrived by year's end.



Above: Old and new wire technology contrasted. On the **left** a 125 year old platform raises and rotates and carries two. At **right** a road/rail capable bucket truck has wide multidirectional reach. RD



Right Upper and Lower: Two views of Private Power Services replacing deteriorated poles on the main line next to Riverside Carhouse. RD
Left: New poles visible next to South Boston 2 as landscaping advances. RD

Signal Department

Derek Dearborn, Signal Superintendent

Hello again from Seashore's signal department! Once again it is time to review our progress from the past year and share our success with everyone. The 2023 season has been very productive, and we are really excited to share all that we have accomplished.

Starting at the beginning of the year, a tremendous amount of work was performed inside of the loop case, as well as on the spring switch. Throughout this period of time, additional relays were installed in the case, and new circuits were designed and wired. These new circuits allowed for the installation of a Circuit Controller Box (CC Box) on the spring switch. (A CC Box is an electro-mechanical device bolted to the head block of a switch or derail found within a signal system, that checks the position of that switch or derail.) This installation has dramatically improved the safety of our system by monitoring the position of this switch, and prevents the signals from displaying a permissive aspect over it, in the event it is not properly lined.

This success is another example of how hard work and dedication from years ago has helped us along, since an existing cable from the switch to the case was discovered and utilized to complete this project. Not only did this save us the expense of buying cable, but it also allowed for a quicker and easier installation of this device.

Shortly after the installation of the spring switch CC Box, modification of the shop switch CC Box began. This required the removal of the cable from the CC Box, so a new elbow and conduit could be installed on it. Prior to this project, the cable came out of the ground exposed, and was not secured in the proper fitting where it entered the CC Box. Although not a major project, it needed to be completed before opening day, since the work would disrupt the normal functioning of the system. This work has improved the appearance of the CC Box, as well as made it safe from the elements and secure against rodent infestation.

Over the summer, we assisted the track department in the completion of the new South Boston Carhouse by installing over 40 bonds on the rail joints inside, as well as outside the barn. This work allowed construction of the barn to continue since this part of the project needed to be finished before the new floor could be

poured. This project took an entire day, along with the help of a fellow maintainer and friend of the department.

Throughout the rest of the year, our time was spent maintaining our existing infrastructure, as well as planning for future upgrades to our system. These numerous tasks ranged from point checking cases, to organizing our inventory in order to make the most use out of the resources that are available to us here on the property.

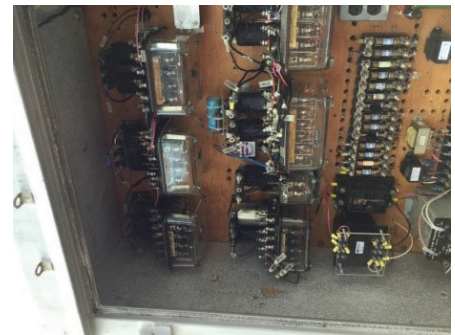
In conclusion, no matter the season, the signal department is always hard at work improving the reliability, safety, and appearance of our signal system. It is our hope that these achievements are noticed and enjoyed by all who visit the Museum. As we move forward into the New Year, we look forward to the opportunity to share even more success with everyone. See you all again next year!



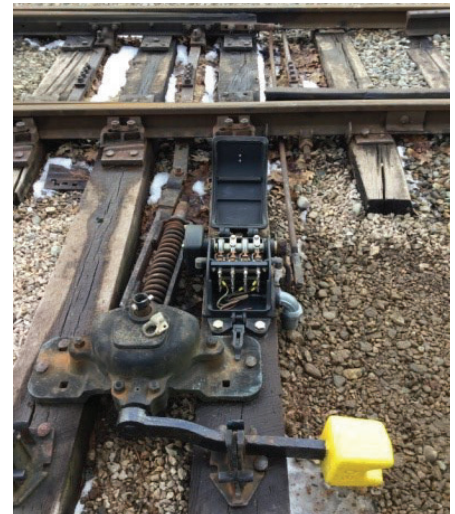
Above: Signal set up on north spring switch. DD



Above: Another view of the circuit controller. DD



Above: Loop case complexity is growing. DD



Above: Circuit controller on spring switch. DD



Above: Equipment must be precisely placed. DD



Above: A rail bond welded across a bolted joint.

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.

CORPORATE OFFICE

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Restoration Shop: 207/967-2540, ext. 123

INTERNET

Web site: www.trolleyuseum.org

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Above: A photo taken in 2023 or 1913? The *City of Manchester* carried company directors or charter groups. This gentleman would have been at home on any such trips in the New Hampshire city. KO

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Once again this year the Society's members and friends gave very generously despite the lingering uncertainties of the COVID pandemic. In total 332 members, supporters, corporations, and foundations donated in 2023, with total contributions of more than \$3,445,000.

The Board of Trustees of the New England Electric Railway Historical Society gratefully acknowledge the contributions of all its members and friends. The following are those who gave in 2023:

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Gbur, Jonathan
Glickman, Todd S.
Horn, M. Richard
Jacobs, Jonathan & Ellen
Johnson, Karl F.
Keolis Commuter Services,
LLC

LaRoche, Thomas
Lennon, Michael C.
Meckes, Robert
Mosteller, William
Mulvey, Henry O.
Pace, Michael R.
Reardon, James F.
Saenger, Fritz Jr.
Szufiad, John G.
Terhune, Robert D.
The Conley Family Fund
Tsihlis, James & Maria
Vaitkunas, James A.
Whetstone, Richard

Donations of \$500 to \$1,000

Astroth, Kurt
Boston Chapter NHRS
Casey, Thomas W
Drye, Robert C.
Fancy, John H.
Griffith, Charles A., Jr
Houle, Dennis R.
Kirkpatrick, Dana
Klein, David E.
Kornechuk, David C.
Macomber, Nancy
McCloskey, James W.
Payne, Thomas
Perry, Erik
Perry, Christopher & Amy
Somers, Matthew
Stephenson, Donald L.
Sullivan, Mark E.
Tello, Thomas A.
The Boeing Company
Turner, William & Judith

Donations of \$250 to \$500

Allen, Duncan
Bishop, Chester E.
Bray, Peter
Brink, Kenneth H.
Brown Family Charitable Fund
Chermesino, William
Conard, R. Richard
Cosgro, Matt
Eversource Energy Service
Goldsmith, Steve
Haberman, Charles
Hessler, Frederick
Higgins, James
Hughes, Thomas H.

Kopycinski, David H.
Leonowich, Pam & Jacqueline
Long, Charles P.
Markey, Peter L.
Newton, David O.
Ramsdell, Edward L.
Ray, Ben
Rogers, David
Ruffini, Giovanni
Sanner, Richard
Schumm, Brooke, III
Sefranek, George A.
Sullivan, Charles R.
Wilson, Peter G.
Wolf, Rick

Donations of \$100 to \$250

Adams, Kathleen
Alexander, Gerard
Ames, Brewster, Jr.
Bagnell, Joseph A.
Bassett, Richard C.
Blake, Everett
Borenstein, Elliot
Brandt, William E.
Brill, Kenneth A.
Brosseau, Robert
Brower, Carole
Cappers, Steve & Linda
Catlin, Robert
Clapp, CC
Cobb, Leland D
Connolly, Thomas F.
Dandridge, Jonathan
Dooks, David
Duncan, Lee
Eller, John
Ellis, Peter & Janet
Enderson, Ronald & Susan
Enfield, Gordon M.
Gorelov, Leonid
Gratz, Irwin
Guleserian, Mark
Heiderich, Ronald Scott
Hope, Walter and Irene
Hoy, Lewis L.
Hubner, Brooke
Jayne, Allan W., Jr.
Jensen, David & Christin
Jentzsch, Detlef
Jobel, Brad
Johnston, David L.
Jourdan, David
Joynet, Michael P.

Kempe, Allen
Lapidos, Jack
Lawrence, Loring M.
Legenhausen, William H.
Lewis, Donovan J.
Lilly, Jim
Lindgren, Leslie & Carl
Lord, William A.
Macaronas, Denise
Mackell, James J.
Mandeville, Robert M.
Margolis, Stephen
Miller, Edward C., Jr.
Miner, Jonathan
Morrison, Phyllis
NE Moxie Congress
Noyes, David
Orlowski, Stanley J.
Palmer, Theodore W.
Petto, David & Ellen
Pierce, Donald W.
Pratt, Seth K.
Reiman, Douglas
Ruddell, Ronald P.
Scaffardi, Bob
Shriver, John
Smith, Doug
Smith, Gabby
Stamm, C. William
Stevens, Thomas & Christine
Tirrell, Brendan
Topper, Lexi & Stephen
Van Weeren, John
Ware, John
Whitney, Brian
Young, Bryan

Donations of up to \$100

Adams, Rosanne
Anonymous
AREMA UMass Lowell
Arndt, Darrell T.
Ashley, Thomas J.
Bartlett, Stephen
Belcher, Jonathan
Bente, Bruce
Benthien, Carolyn
Bischoff, Nancy & Rhynier
Blankman, Ronald J.
Bockus, Dennis C.
Bork, John E.
Bottoms, Glen D.
Bove, V. Michael, Jr.
Bradway, Randy & Judith
Brown, James
Brune, David
Burckardt, Rachel
Cantwell, Daniel H.
Caron, Ronald
Carter, IV, Frederic Derek
Castendyk, Ashia & Cullen
Cole, Peter
Cormier, Gerald
Countie, Anne Marie
Dacey, Patricia

dela Vega, Michael S.
 Devos, Dana
 DiForte, Peter J., Jr.
 Dionne, Maurice
 Dulude, John R.
 Dunlap, Edward C.
 Dupuis, Sylvio
 Edling, Richard E.
 Farrell, Kevin T.
 Finglas, Edward N.
 Ford, Ashlyn
 Forman, Mark Leonard
 Francis, Patrick E.
 Frank, Joe
 Galindo, Thomas
 Garland, Connie
 Gibbons, Nathaniel
 Gilleran, Brian F.
 Gillespie, Richard M.
 Gladney, Barbara
 Golk, Harold C.
 Graetz, Martin
 Greaney, Kevin & Heidi
 Grether, Paul & Kristen
 Fredriksen
 Gueli, James V.
 Haney, Richard R.
 Harris, Judy Schantz
 Harrison, James A.
 Hayward, Dillon
 Howden, Mary
 Hughes, Bruce
 Huoppi, Jennifer & Peter
 Iwanow, Peter
 Jablonski, Rick & Michele
 Jennings, Andrew
 Johnson, Ralph
 Kaplan, Eliot M.
 Keller, Ronald
 Kelley, Jonathan
 Koellmer, Jeffrey
 Kranish, Steven & Sam
 Krywucki, Lisa
 Kulczak, Michael J.
 Lebednik, Michael
 Lerrigo, George
 Levis, Robert
 Littell, William
 Littlefield, Ralph R.
 Magill, Cyndi
 Mallory, William
 Malloy, Robert
 Marnik, William M.
 Martin, Nancy
 Mazzie, Jesse
 McCarthy, Geoffrey
 McClelland, David
 McGinley, Terence K.
 Mercon Smith, Melissa
 Mercurio, John B., Jr.
 Miles, Theodore
 Minitier, John E.
 Minnich, Ida Mae
 Moe, Jill
 Moores, James
 Morse, Nancy
 Morton, Thomas J.
 Nace, David C.
 Nancy A.N. McKinney
 Nawn, Matthew
 Newman, David -
 Numrych, Sheila & Vaughn
 Olson, Kenneth
 Ouellette, Donald
 Parker, Douglas
 Parks, Alan B.
 Petillo, John J.
 Petit, Kristina
 Pidacks, Charles R.
 Pierce, George
 Pitts, Charles T.
 Rankin, Paula
 Renfroe, Lawrence
 Reno, Stephen & Catherine
 Rizzo, Al
 Robert C Smith, Chelsea
 Miller
 Roboff, Gary S.
 Ruddell, Thomas A.
 Rutan, Jeffrey
 Schauer, Richard
 Seeliger, Curt J., Jr.
 Seferian, Rickworthe
 Semendinger, Paul R.
 Shea, Kevin
 Shipman, W. Stevens, Jr.
 Siegerist, Steven
 Silver, Leonard W.
 Skuchas, Edward G.
 Smith, G. Christopher
 Spadini, Rosanna
 Spellman, John T.
 Sprague, Darci
 Starr, Bram
 Stern, Seth
 Strain, James
 Swayze, John C.
 Sylvester, Mark
 Tallentire, Thomas L.
 Taylor, Robert A.
 The Henry Price Lodge A.F.
 & A.M
 Thornburn, Christopher C.
 Tierney, David E.
 Toppan, Andrew
 Trainer, Edward
 Twigg, III, Anna Mae
 Vardaro, Daniel
 Vitale, Louis
 Wartinbee, Ron
 Wasem, Ronald G.
 Weeks, Leonard
 Whitaker, Alan J.
 Whitehead, Howard
 Wolfe, Julien
 Wong, Howard
 Wood, John B.

2023 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 86 volunteers who reported hours in 2023. The grand total reported was more than 27,540 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 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

Fremin, Herb
Hubner, Brooke
Hubner, Devon
Karl, Kenyon
Schantz, James
Tucker, Thomas
Van Bokkelen, James
Whetstone, Richard

500 to 1000 Hours

Coots, Richard
Engler, Eric
Gilman, Eric
Kornechuk, David
LaRoche, Thomas
Mercurio, Jr, John
Morse, Philip
Nawrocki, James
Tirrell, Brendan
United Way Volunteers
Wolf, Rick & Janet

250 to 500 Hours

Bates, Richmond
Bourgault, Kyle
Curry, Michael
dela Vega, Michael
Dooks, Karen
Drye, Robert
Frost, Michael
Grady, John
Hessler, Frederick
Locke, Kathy
Mackell, James
Sylvester, Mark
Tsihlis, Phil
Vardaro, Daniel
Weeks, Leonard

100 to 250 Hours

Brosseau, Robert
Cappers, Steve
Clapp, CC
Dandridge, Jonathan
Dooks, Edward
Drye, Michael
Gabriel, Chester
Girard, Simon

Glickman, Todd
Hooper, Scott
Kirkpatrick, Dana
Koellmer, Jeffrey
Lane, Richard
Lennon, Michael
McGinley, Terence
Morin, Arthur
Ouellette, Nick
Perkins, Donna
Perkins, Jr, Robert J
Perkins, Sr., Robert J
Petillo, John A
Rees, William
Stephenson, Donald
Taylor, Keith
Tello, Thomas
Thompson, Ann
Villandry, Linda

50 to 100 Hours

Ames, Stanley
Bennett, Jeffrey
Cosgro, Richard
Dresner, Lewis
Jayne Jr, Allan
Khitrenovich, Meir
Locke, Bruce
Russell, Wayne
Tirrell, Rita
Ware, John
Whiteman, Jeremy

Up to 50 Hours

Alexander, Gerard
Allen, Duncan
Aronovitch, Chuck
Carter, Frederic
Chadbourne, Elizabeth
Chadbourne, James
Cosgro, Matthew
Gueli, James
Haskell, Peter
Howard, Mary & Dan
Miller, Chelsea
Perkins, Christina
Weber, Mark
Wolf, Rick & Janet

2023 New Members

The Society welcomes the following 161 new members who joined in 2023:

Adams, Mary - Arundel, ME
 Allen, Linda - Reading, MA
 Anderson, Denise - Brentwood, NH
 Baker, Scott & Anne - Wells, ME
 Beaulieu, Raymond - South Portland, ME
 Beck, Beverly - Kennebunk, ME
 Begin, Matthew - Walpole, MA
 Belanger, Norman - Biddeford, ME
 Berrill, Stefanie Libby - Limington, ME
 Bittle, Edward - North Waterboro, ME
 Bonafede, Vincent - Troy, NY
 Bradway, Randy - Kennebunkport, ME
 Brown, James - Courtenay, BC
 Burchill, Gene - Old Orchard Beach, ME
 Burke, Todd - Peabody, MA
 Burkott, Jeffrey - Westfield, MA
 Byrne, Ben - Kennebunk, ME
 Caponigro, David - Groveland, MA
 Cappucco, Lisa - East Boston, MA
 Carlevale, Jacqui - York, ME
 Chadbourne, Elizabeth - Rowley, MA
 Chappell, Emily - Winchester, MA
 Chulsky, Greg - Ninichik, AK
 Chulsky, Mark - Swampscott, MA
 Cipriani, Nicholas - Feasterville, PA
 Cipriani, Lisa - Kennebunkport, ME
 Clarke, Tim - South Portland, ME
 Konkright, Michael - Portland, ME
 Coupe, Bradford - Biddeford Pool, ME
 Creel, Sarah - Nashville, TN
 Dauter, Soren - Odenwald, Germany
 Davis-Knowlton, Kevin & Jess - Cape Elizabeth, ME
 Delory, Jeanne - Bradford, MA
 Demers, Colleen - Portland, ME
 Dempsy, Jenn - Lyman, ME
 Derrow, Melinda - Sanford, ME
 Devore, Kate - Strafford, NH
 Donegan, Kelly - Lyman, ME
 Donnelly, Heather - York, ME
 Downs, Amie - Saco, ME
 Doyon, Tyanna - Waterboro, ME
 Famolare-Fraser, Timothy & Lee-Anne - Cape Porpoise, ME
 Fasulo, Andrew - Standish, ME
 Fasulo, Aviana - Standish, ME
 Firth, Jane - Kennebunkport, ME
 Ford, Ashlyn - Somersworth, NH
 Fox, Beth - Cumberland Center, ME
 Gatts, Geoffrey - Kennebunk, ME
 Gaulin, Robert - Dover, NH
 Gibel, Isaak - Scarborough, ME
 Girard, Simon - Old Orchard Beach, ME
 Glennon, Barry - Manchester, NH
 Glickman, David - New York, NY
 Goerl, Ryan - Kennebunk, ME
 Goodspeed, Elizabeth - Cape Elizabeth, ME
 Gorell, Stephen - Pleasantville, NY
 Grether, Paul - Kew Gardens, NY
 Grover, Jon - Scarborough, ME
 Guros, Lawrence - Kennebunk, ME
 Guydosh, Ray - Plattsburgh, NY
 Haley's Metal Shop - Biddeford, ME
 Hamel, Beth - Limerick, ME
 Harrison, Laura - Kennebunk, ME
 Hastings, G.L. - San Francisco, CA
 Herz, Alexander - Westbrook, ME
 Hirshson, Melissa - Waltham, MA
 Hodsdon, Robert - Bath, ME
 Holt, Linda - Merrimack, NH
 Howell, Katherine - Kennebunkport, ME
 Hull, Linda - Eatonville, WA
 Jablonski, Rick - Canton, MA
 Jenney, Scott - Carlisle, MA
 Jensen, Alexander - Buxton, ME
 Jones, Glenn - Palmyra, PA
 Justine, Thain - York, ME
 Kennedy, Jennifer - Kennebunkport, ME
 Kostis, Ashley - Sanford, ME
 Kostiuk, Michael - Ottawa, ON
 Kranish, Steven - Beverly, MA
 Kubatko, Ethan - Columbus, OH
 Laws, Garrett - Arundel, ME
 Lee, William & Pam - Portland, ME
 Leesam, Stephanie - Manchester, NH
 Lencz, Davin - Jamaica Plain, MA
 Leslie, Jennifer - Rawley, MA
 Libby, Dawn - Biddeford, ME
 Lu, Aaron - Newton, NH
 Lynch, Allison - Brooklyn, NY
 Lyubarskiy, Dmitriy - Malden, MA
 MacDonald, Dustin - Waldoboro, ME
 Maggio, Heather - Woburn, MA
 Marsanskis, Robin - Scarborough, ME
 Martin, Melissa & Justin - Waterboro, ME
 Martin, Samantha - Raymond, NH
 Mayo, Joshua - Buxton, ME
 McCarthy, Patrick - York Beach, ME
 McCarthy, Kathy - Kennebunk, ME
 McElroy, Marc - Kittery, ME
 McIntyre, Alan - Manchester, NH
 McKay, Emily - Rollingsford, NH
 Micsinai-Balan, Mariann - Hanover, MA
 Mikonis, Jennifer - Kennebunk, ME
 Moores, James - Arundel, ME
 Moran, Lucy - New Paltz, NY
 Morin, Katherine - Biddeford, ME
 Morissette, Jacob - North Berwick, ME
 Morrill, Jason - South Portland, ME
 Moyer, Dan - Kennebunkport, ME
 Murphy, Kevin & Nancy - Natick, MA
 Normandre, David - Intervale, NH
 O'Connell, Mary - Worcester, MA
 Pannell, Dante - Walingford, PA
 Parsons, Jonathan - Bar Mills, ME
 Paul, Ethan - Cambridge, MA
 Perry, Vicki - Greenfield, MA
 Piotrowski, Lucinda - Leeds, ME
 Plourde, Jonathan - Methuen, MA
 Poirier, Tyler & Ashley - Kennebunk, ME
 Polk, Jim - Sanford, ME
 Pompili, Michael - Pawtucket, RI
 Pulsifer, Geoff & Sally - Saco, ME
 Rand, Thomas - Brentwood, NH
 Rankin, Paula - Wells, ME
 Reilly, Dan - Hollis, ME
 Rivard, Morgan - Arundel, ME
 Ross, Betsy - Kennebunk, ME
 Schaefer, Stephen - Saco, ME
 Schauer, Richard - Union, IL
 Seigars, Brian - Fayette, ME
 Shepard, Ron - Gorham, ME
 Sherwin, Kelly - Franklin, MA
 Sikes, Kyle - Shapleigh, ME
 Skelton Pomelow, Laura - Casco, ME
 Skinner, Jennifer - Sebago, ME
 Slocumb, Nicholas - Center Conway, NH
 Smith, Jeff - Auburn, ME
 Smith, Stephen - Kennebunk, ME
 Smith, Clifton - Saco, ME
 Soucy, Dan - Manchester, NH
 Stevens, Victoria - Waterboro, ME
 Stone, Ryan - Lebanon, ME
 Stought, Mark - Framingham, MA
 Stover, Walter - Portland, ME
 Streit, Adamson - Barrington, RI
 Thomas, Michael - Arundel, ME
 Tibbetts, Susan - Lyman, ME
 Topping, Amanda - York, ME
 Trembly, Edward - Arlington, MA
 Van Vlack, Charles - Lessburgh, VA
 VanSickle, Erick - Arundel, ME
 Veilleux, Stephen - Biddeford, ME
 Vessella, Chris - Bedford, MA
 Wagner, Diane - Kennebunkport, ME
 Weeks, Leonard - Old Orchard Beach, ME
 Wertheim, Jan - Kennebunk, ME
 Wilson, Randolph - Smithfield, ME
 Wypyski, Gene - Eliot, ME
 Youmans, Maxwell - Kingston, MA
 Young, Kimberly - Union, ME
 Zamler-Carhart, Andrew - Brooklyn, NY
 Zhussey, Amanda - Kennebunk, ME



Photos of decorations for the annual Pumpkin Patch event and well loaded streetcars shuttling participants between the Visitors Center and the "Patch" located along the main line. PM

Founders Legacy Society

The Society

The Founders Legacy Society, named for those (listed below) 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 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

Seashore Founders in 1939: John E. Am- law, Horton K. Banks, Charles A. Brown, Thomas H. Brown, Gerald F. Cunningham, Lucien B. Phinney, Theodore F. Santarelli de Brasch, Daniel M. Twomey

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 Members

Todd S. Glickman
Kenton T. Harrison
Kenneth H. Kerr*
Dr. David L McGowan &
Lady Susan McGowan
John L. Middleton*
Frederick J. Maloney
Herbert Pence*
James D. Schantz
Roger E. Somers*

* Deceased members



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.

New Accounting Standards - On January 1, 2023 the Society adopted ASU 2016-13 *Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments (ASC 326)*. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including accounts receivable. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. The adoption of CECL did not have a material impact on the Society's financial statements.

Financial Statement Presentation - The Society's financial statement presentation follows the recommendations 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:

Statement of Financial Position - December 31, 2023

	2023		Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	
For the year ended December 31, 2023			
Assets:			
Cash and cash equivalents	\$ 896,716	\$ 892,097	\$ 1,788,813
Accounts receivable	40,371	-	40,371
Grants receivable	-	224,000	224,000
Investments	-	2,578,958	2,578,958
Prepaid expenses	37,340	-	37,340
Inventories	45,822	-	45,822
Property and equipment net	5,897,564	-	5,897,564
Other assets	367,355	-	367,355
Total assets	\$ 7,285,168	\$ 3,695,055	\$ 10,980,223
Liabilities and Net Assets:			
Liabilities:			
Accounts payable	\$ 133,174	\$ -	\$ 133,174
Accrued payroll and taxes	(1,749)	-	(1,749)
Deferred revenue	8,074	-	8,074
Other accrued liabilities	54,140	-	54,140
Total liabilities	193,639	-	193,639
Net assets:			
Net assets without donor restrictions:			
Board designated	248,749	-	248,749
Undesignated	945,216	-	945,216
Designated - property and equipment	5,897,564	-	5,897,564
Net assets with donor restriction:	-	3,695,055	3,695,055
Total net assets	7,091,529	3,695,055	10,786,584
Total liabilities and net assets	\$ 7,285,168	\$ 3,695,055	\$ 10,980,223

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

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 Society.

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.

During the years ended December 31, 2023 and 2022 the Society had contract revenue consisting of ticker admissions totaling \$362,392 and \$319,379, respectively. To best match the timing of the transfer of goods and services the Society recognizes revenue from contracts with customers at the time tickets are purchased for daily admission. There are no significant warranties of return, refund, or discount related to any contracts with customers.

Statement of Financial Position - December 31, 2022

For the year ended December 31, 2022	2022		Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	
Assets:			
Cash and cash equivalents	\$ 914,100	\$ 1,094,862	\$ 2,008,962
Accounts receivable	3,252	-	3,252
Grants receivable	-	2,660,000	2,660,000
Investments	-	2,301,129	2,301,129
Prepaid expenses	39,333	-	39,333
Inventories	35,388	-	35,388
Property and equipment net	2,856,806	-	2,856,806
Other assets	367,355	-	367,355
Total assets	\$ 4,216,234	\$ 6,055,991	\$ 10,272,225
Liabilities and Net Assets:			
Liabilities:			
Accounts payable	\$ 238,199	\$ -	\$ 238,199
Accrued payroll and taxes	5,309	-	5,309
Deferred revenue	10,905	-	10,905
Other accrued liabilities	47,197	-	47,197
Total liabilities	301,610	-	301,610
Net assets:			
Net assets without donor restrictions:			
Board designated	221,992	-	221,992
Undesignated	835,826	-	835,826
Designated - property and equipment	2,856,806	-	2,856,806
Net assets with donor restriction:	-	6,055,991	6,055,991
Total net assets	3,914,624	6,055,991	9,970,615
Total liabilities and net assets	\$ 4,216,234	\$ 6,055,991	\$ 10,272,225

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

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.

In 2023 69% of contributed support was from a single donor. In 2022 84% of contributed support was from two donors. In 2023 88% of accounts receivable was due from a single customer.

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 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.

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, 2023 and 2022.

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.

Other Assets - Other assets consist of certain trolley equipment that the Society is in the process of determining the best use.

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, 2023 and 2022, 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, 2023 and 2022 was \$16,710 and \$13,571, 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.

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, 2023, 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, 2023.

Fair Values of Assets	Quoted Prices in Active Markets for Identical Assets (Level 1)			Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Values				
Mutual Funds	\$ 2,578,958	\$(2,578,958)	\$ -	\$ -	
Total	\$ 2,578,958	\$(2,578,958)	\$ -	\$ -	

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

Note 4 - Grants Receivable

Grants receivable at December 31, 2023 and 2022 totaled \$224,000 and \$2,660,000 respectively. The grant receivable balance is due from a single grantor. The balance will be paid to the Society on an as needed basis per the grant agreement.

Note 5 - Investments

The fair market value of investments consists of the following at December 31:

Investments	2023	2022
Equity Mutual Funds	\$ 2,578,958	\$ 2,301,129
Total	\$ 2,578,958	\$ 2,301,129

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2023:

Investments	Without Donor Restrictions	With Donor Restrictions	Total
Interest and dividend income	\$ 8,182	\$ 103,180	\$ 111,362
Realized and unrealized gain	\$ 26,340	\$ 266,234	\$ 292,574
Total Investment Return	\$ 34,522	\$ 369,414	\$ 403,936

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2022:

Investments	Without Donor Restrictions	With Donor Restrictions	Total
Interest and dividend income	\$ 12,656	\$ 61,926	\$ 74,582
Realized and unrealized gain	\$ (43,543)	\$ (467,152)	\$ (510,695)
Total Investment Return	\$ (30,887)	\$ (405,226)	\$ (436,113)

Note 6 - Property and Equipment

The following summarizes land, buildings and equipment at December 31,:

Property and Equipment	2023	2022
Land improvements	\$ 509,188	\$ 481,324
Buildings and improvements	2,709,520	2,686,712
Machinery and equipment	487,101	474,878
Track and wire	466,823	466,823
Construction in progress	3,974,971	894,382
	\$ 8,147,603	\$ 5,004,119
Accumulated depreciation	(2,250,039)	(2,147,313)
Property and Equipment, net	\$ 5,897,564	\$ 2,856,806

Note 7 - 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, 2023 and 2022 was 9.50%. The line matures in September 2035. The line was not used during the years ended December 31, 2023 and 2022.

Note 8 - 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, includ-

ing 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,
- c. accumulations, which are defined as the continuous growth of capital by retention of interest or earnings, to the restricted endowment funds made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In the absence of specific direction, the accumulations are made to the funds in which they occur.

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 and donor-designated endowment funds as of September 30 of the current year, and September 30 for the past two years. In addition, the withdrawals shall not draw the balance of the fund below sum of all principal permanently contributed to the fund over the years.

In establishing this policy, the Society considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, currently all of which must be maintained in perpetuity because of donor-restrictions, and the possible effects of inflation. The Society expects the current spending policy to allow its endowment funds to grow at a nominal average rate of 3.00-percent annually, which is consistent with the Society's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through investment return.

Endowment net asset composition by type of fund as of December 31, 2023 is as follows:

Endowment			
For the year ended December 31, 2023			Total Net
	Without Donor	With Donor	Endowment
	Restrictions	Restricted	Assets
Donor-restricted endowment funds	\$ -	\$ 2,154,968	\$2,154,968
Board-designated endowment funds	184,697	-	184,697
Total funds	\$ 184,697	\$ 2,154,968	\$2,339,665

Changes in endowment net assets as of December 31, 2023 are as follows:

Endowment			
For the year ended December 31, 2023			Total Net
	Without Donor	With Donor	Endowment
	Restrictions	Restricted	Assets
Endowment assets beginning of year	\$ 166,839	\$ 1,908,225	\$2,075,064
Contributions and additions	-	14,380	14,380
Investment income	8,182	78,366	86,548
Net appreciation (depreciation)	17,740	255,145	272,885
Net assets released from restrictions	(8,064)	(101,148)	(109,212)
Endowment net assets, end of year	\$ 184,697	\$ 2,154,968	\$2,339,665

Endowment net asset composition by type of fund as of December 31, 2022 is as follows:

Endowment			
For the year ended December 31, 2022			Total Net
	Without Donor	With Donor	Endowment
	Restrictions	Restricted	Assets
Donor-restricted endowment funds	\$ -	\$ 1,908,225	\$1,908,225
Board-designated endowment funds	166,839	-	166,839
Total funds	\$ 166,839	\$ 1,908,225	\$2,075,064

Changes in endowment net assets as of December 31, 2022 are as follows:

Endowment			
For the year ended December 31, 2022			Total Net
	Without Donor	With Donor	Endowment
	Restrictions	Restrictions	Assets
Endowment assets beginning of year	\$ 203,057	\$ 2,361,193	\$2,564,250
Contributions and additions	-	4,495	4,495
Investment income	4,416	55,976	60,392
Net appreciation (depreciation)	(32,537)	(412,461)	(444,998)
Net assets released from restrictions	(8,097)	(100,978)	(109,075)
Endowment net assets, end of year	\$ 166,839	\$ 1,908,225	\$2,075,064

Statement of Activities and Changes in Net Assets

	December 31, 2023			December 31, 2022		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
	Support and Revenue:					
Earned revenue:						
Admissions	\$ 347,392	\$ -	\$ 347,392	\$ 319,379	\$ -	\$ 319,379
Annual membership dues	32,582	-	\$ 32,582	28,516	-	\$ 28,516
Revenue from						
auxiliary operation	<u>150,856</u>	<u>16</u>	<u>150,872</u>	<u>123,246</u>	<u>117</u>	<u>123,363</u>
Total earned revenue	530,830	16	530,846	471,141	117	471,258
Contributed support:						
Grants	14,546	45,000	59,546	2,000	1,476,017	1,478,017
Contributions & bequests	132,126	813,197	945,323	143,515	893,898	1,037,413
Contributions-in-kind	16,950	15,495	32,445	4,817	100,863	105,680
Contributed services	-	-	-	-	-	-
Total contributed support	<u>163,622</u>	<u>873,692</u>	<u>1,037,314</u>	<u>150,332</u>	<u>2,470,778</u>	<u>2,621,110</u>
Other revenue:						
Interest and						
dividend income	8,182	103,180	111,362	12,656	61,926	74,582
Realized and unrealized						
gains (losses)						
on investments	26,340	266,234	292,574	(43,543)	(467,152)	(510,695)
Lease income	15,000	-	15,000			
Miscellaneous income	<u>23,581</u>	<u>2,700</u>	<u>26,281</u>	<u>16,266</u>	<u>3,164</u>	<u>19,430</u>
Total other revenue	\$ 73,103	\$ 372,114	\$ 445,217	\$ (14,621)	\$ (402,062)	\$ (416,683)
Net assets released						
from restrictions:	<u>3,606,758</u>	<u>(3,606,758)</u>	<u>-</u>	<u>1,346,173</u>	<u>(1,346,173)</u>	<u>-</u>
Total support and revenue	4,374,313	(2,360,936)	2,013,377	1,953,025	722,660	2,675,685
Expenses:						
Program services						
Curatorial and exhibits	<u>720,307</u>	<u>-</u>	<u>720,307</u>	<u>630,587</u>	<u>-</u>	<u>630,587</u>
Supporting services						
Membership	20,196	-	20,196	43,598	-	43,598
General & administrative	262,576	-	262,576	391,725	-	391,725
Fundraising	28,234	-	28,234	28,620	-	28,620
Auxiliary operation	<u>166,095</u>	<u>-</u>	<u>166,095</u>	<u>140,247</u>	<u>-</u>	<u>140,247</u>
Total support services	477,101	-	477,101	604,190	-	604,190
Total expenses	\$ <u>1,197,408</u>		\$ <u>1,197,408</u>	\$ <u>1,234,777</u>	\$ <u>-</u>	\$ <u>1,234,777</u>
Change in net assets	3,176,905	(2,360,936)	815,969	718,248	722,660	1,440,908
Net assets,						
beginning of year	<u>3,914,624</u>	<u>6,055,991</u>	<u>9,970,615</u>	<u>3,196,376</u>	<u>5,333,331</u>	<u>8,529,707</u>
Net assets,						
end of year	<u>7,091,529</u>	<u>3,695,055</u>	<u>10,786,584</u>	<u>3,914,624</u>	<u>6,055,991</u>	<u>9,970,615</u>

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

Statement of Functional Expenses

	2023					
Year Ended December 31, 2023	Curatorial & Exhibits	Membership	General & Administrative	Fundraising	Auxiliary Operation	Total Expenses
Salaries and related expenses	\$ 422,926	\$ 18,779	\$ 106,218	\$ -	\$ 75,432	\$ 623,355
Conservation and maintenance	80,612	-	4,779	-	-	85,391
Cost of goods sold	-	-	-	-	72,450	72,450
Professional fees	43,890	-	20,335	-	-	64,225
Administration	27,222	1,008	24,961	-	5,237	58,428
Utilities	29,997	-	28,182	-	-	58,179
Insurance	598	-	44,118	-	-	44,716
Contributed materials	15,208	-	9,881	5,536	1,820	32,445
Fundraising events	-	-	-	22,698	-	22,698
Rent and equipment rental	10,971	-	6,305	-	-	17,276
Miscellaneous	3,148	-	520	-	9,595	13,263
Taxes and fees	-	-	2,257	-	-	2,257
Total expenses before depreciation	<u>634,572</u>	<u>19,787</u>	<u>247,556</u>	<u>28,234</u>	<u>164,534</u>	<u>1,094,683</u>
Depreciation	85,735	409	15,020	-	1,561	102,725
Total expenses	<u>\$ 720,307</u>	<u>\$ 20,196</u>	<u>\$ 262,576</u>	<u>\$ 28,234</u>	<u>\$ 166,095</u>	<u>\$1,197,408</u>

	2022					
Year Ended December 31, 2022	Curatorial & Exhibits	Membership	General & Administrative	Fundraising	Auxiliary Operation	Total Expenses
Salaries and related expenses	\$ 363,407	\$ 31,986	\$ 198,440	\$ -	\$ 65,918	\$ 659,751
Conservation and maintenance	85,372	-	40,234	-	-	125,606
Professional fees	50,703	-	18,870	-	-	69,573
Cost of goods sold	-	-	-	-	65,720	65,720
Administration	23,846	10,868	16,295	-	3,912	54,921
Utilities	9,422	-	43,395	-	-	52,817
Insurance	474	-	38,210	-	-	38,684
Fundraising events	-	-	-	28,620	-	28,620
Rent and equipment rental	11,247	-	9,940	-	-	21,187
Taxes and fees	3,157	-	12,433	-	1,375	16,965
Contributed materials	-	-	4,577	-	-	4,577
Miscellaneous	-	-	-	-	559	559
Total expenses before depreciation	<u>547,628</u>	<u>42,854</u>	<u>382,394</u>	<u>28,620</u>	<u>137,484</u>	<u>1,138,980</u>
Depreciation	82,959	744	9,331	-	2,763	95,797
Total expenses	<u>\$ 630,587</u>	<u>\$ 43,598</u>	<u>\$ 391,725</u>	<u>\$ 28,620</u>	<u>\$ 140,247</u>	<u>\$1,234,777</u>

Note 9 - Restrictions and Limitations of Net Asset Balances

Net assets with donor restrictions consisted of the following at December 31,:

Subject to expenditure for specified purpose or passage of time:

Net Asset Balances	2023	2022
Subject to expenditure for specific purpose or passage of time:		
Restoration of vehicle collection	\$ 820,623	\$ 840,407
Museum Development	615,132	3,196,552
Miscellaneous	104,332	110,807
Total	<u>\$ 1,540,087</u>	<u>\$ 4,147,766</u>
To be held in perpetuity:		
Endowment	\$ 2,154,968	\$ 1,908,225
Total net assets with donor restrictions	<u>\$ 3,695,055</u>	<u>\$ 6,055,991</u>

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,:

Net Assets Released	2023	2022
Restoration of vehicle collection	\$ 149,907	\$ 46,469
Museum Development	3,336,739	1,128,545
Miscellaneous	18,964	70,181
Distribution from endowment	101,148	100,978
Total	<u>\$3,606,758</u>	<u>\$1,346,173</u>

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

Net Assets Without Donor Restrictions	2023	2022
Board Designated:		
Restoration of vehicle collection	\$ 64,052	\$ 55,153
Endowment	<u>184,697</u>	<u>166,839</u>
Total Board Designated	248,749	221,992
Designated - Property and Equipment	\$5,897,564	\$2,856,806
Undesignated	\$ 945,216	\$ 835,826
Total net assets without donor restrictions	\$7,091,529	\$3,914,624

Note 10 - 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 this criteria in 2023 or 2022. 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 \$883,531 for 2023 and \$621,702 for 2022, with a total of 27,784 volunteer hours for 2023 and 20,758 volunteer hours for 2022.

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.

Statement of Cash Flows

For the years ending December 31	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 815,969	\$ 1,440,908
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	102,725	95,797
Donated stock	(706,670)	(690,214)
Net realized and unrealized (gains) losses on investments	(292,574)	510,695
Changes in operating assets and liabilities:		
Accounts receivables	(37,119)	(2,950)
Grants receivable	2,436,000	(1,226,017)
Prepaid expenses	1,993	(3,279)
Inventories	(10,434)	12,060
Accounts payable	(105,025)	208,848
Accrued payroll and taxes	(7,058)	(6,293)
Deferred revenue	(2,831)	2,471
Other accrued liabilities	<u>6,943</u>	<u>(2,518)</u>
Net cash provided by (used in) operating activities	<u>2,201,919</u>	<u>339,508</u>
Cash flows from investing activities:		
Purchases of investments	(93,336)	(64,335)
Sales of investments	814,781	758,703
Cash paid for purchase of property and equipment	<u>(3,143,483)</u>	<u>(1,055,317)</u>
Net cash provided by (used in) investing activities	<u>(2,422,068)</u>	<u>(360,969)</u>
Cash flows from financing activities:		
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash	(220,149)	(21,461)
Cash at beginning of year	<u>2,008,962</u>	<u>2,030,423</u>
Cash at end of year	\$ 1,788,813	\$ 2,008,962
Supplemental cash flow disclosures:		
Income taxes paid (refunded)	-	-
Interest expense paid	\$ -	\$ -
Schedule of non cash investing and financing activities:		
Income taxes paid (refunded)	\$ -	\$ -
Interest expense paid	<u>\$ -</u>	<u>\$ -</u>

There were no noncash investing and financing activities for the year ended December 31, 2023 and 2022.

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

Note 11 - Leases

During 2023 the Society entered into a lease agreement with a third party that will share the Society's rail line. The lease has an initial term of 6 years ending December 31, 2023 with an automatic 7 year renewal at the discretion of both parties. Rental income for 2023 will be \$15,000. Rent for future years will be the greater of \$2 per ticket sold by the third party or \$20,000 in 2024-2026 and \$25,000 in 2027-2028. Rental income reported on the statement of activities and changes in net assets was \$15,000 for the year ending December 31, 2023.

Note 12 - Commitments and Contingencies

At December 31, 2023 the Society had ongoing construction on the South Boston Storage Barn and the new model railroad building. As part of these projects the Society has entered into various construction contracts as of December 31, 2023 with a remaining commitment of approximately \$268,000. Payments on these contracts totaled approximately \$2,854,000 in 2023.

Note 13 - Liquidity and Availability of Resources

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

	Total
Cash and cash equivalents	\$ 647,967
Total	\$ 647,967

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 Society'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.

Note 14 - Subsequent Events

Subsequent events have been evaluated by management through May 31, 2024, which is the date the financial statements were available to be issued. There were no material subsequent events as of May 31, 2024 that require disclosure in the financial statements.

Independent Auditor's Report

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

Opinion

We have audited the accompanying financial statements of New England Electric Railway Historical Society (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and change in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2023 and 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of New England Electric Railway Historical Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about New England Electric Railway Historical Society's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 New England Electric Railway Historical Society's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about New England Electric Railway Historical Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Cummins, Raymond & McNamee, P.A.

Certified Public Accountants
Kennebunk, Maine
May 31, 2024

Trustees' Awards - 2023

At the year's Annual Meeting, held in April, key awards were presented to the following dedicated volunteers:

Trustee Recognition Award

This year's award recipient, **Devon Hubner**, began volunteering at Seashore just two years ago. He visited the Museum as a child and decided it was time to give back to his community, so he quickly immersed himself in all things Seashore, including volunteering to operate our electric railway trolley fleet for guests, and managing our Parts Warehouse and IT Department. He planned and led several special events for families, including Pirate Day and Next Generation Day, an event used to promote Seashore's volunteer opportunities to the younger generations. Devon and his wife Brooke were two of Seashore's top contributing volunteers; Devon volunteered 1,033 hours at the museum in 2023 alone. Unfortunately, Devon passed away on February 1, 2024 at the young age of 45 after suffering a heart attack at his home in Kennebunk. While Devon was only with us for a short time, the impact of his volunteer contributions and his Seashore legacy will be felt for decades. The Trustees voted unanimously to honor Devon with this award in January 2024, weeks before Devon's passing, and it is with tremendous sadness that the Trustees awarded this distinction posthumously



Roger E. Somers Legacy Award

This award is given to an active volunteer in Railway Operations annually, who exemplifies the qualities that Roger Somers demonstrated in his work for the Museum including his unwavering passion to live our mission, his positive spirit, his genuine desire to mentor others, and servant leadership he showed everyone at the Museum, every single day.

The 2024 award recipient is **Rob Gingell**. Rob has been an operations volunteer for decades holding the positions of motorman, conductor, dispatcher, and docent. His outgoing, friendly, humorous, and engaging personality has endeared him to his fellow volunteers as well as the Museum's guests and staff. When not on crew, he has kept busy sweeping out cars, replacing light bulbs and cleaning up controllers. His contributions to Seashore have required the expenses of long-distance travel and local lodging for extended periods of time.



George Sanborn Silent Leader Award

The George Sanborn Silent Leader Award is given annually to a longtime volunteer who works tirelessly behind the scenes and contributes more time than anyone would recognize, no matter what it takes. The 2023 recipient is **James van Bokkelen**. James serves as Seashore's Vice President, Vice Chair of the Board of Trustees, and Superintendent of our Track Department. James also has become a major donor for Seashore, recently donating over \$1.3 million to build the new South Boston Carhouse and a maintenance garage for our rubber tire work equipment. We appreciate all of the time, talent, and treasure James contributes to Seashore, most of which is done behind-the-scenes, making James the perfect candidate for this award.



Museum Awards - 2023

Executive Director's Awards

by Katie Orlando, Executive Director

The recipients of the 2023 Executive Director's award are:



Brooke Hubner

Brooke is a new volunteer and Seashore member, but that hasn't stopped her from volunteering over 1,000 hours in her first full year at the Museum. Brooke serves as a Trustee and the Director of Special Projects, helping our Executive Director plan all of our Special Events in 2023 in addition to authoring several grant applications for restoration projects listed in our strategic plan. Brooke also helped design several graphics, mailings, and other marketing materials for the Museum and solicited in-kind donations for several events and projects. Brooke was a tremendous support behind-the-scenes in 2023, and it is with great honor that we award her the Executive Director's award.

Nick Ouellette

Nick has volunteered over 500 hours on average for the past four seasons; he began with us during COVID-19 and helped us paint the exterior of the Visitors Center, and following that project Nick moved into a role in the Restoration Shop two days a week, year-round. Nick is dependable, dedicated, and he's always willing to help out with any task or project that we need his help with. The number of hours he contributes is impressive and he has helped us move several initiatives in the Shop forward. We appreciate all that Nick has contributed over the past four seasons and look forward to his continued support and service.



James Nawrocki

Jim is a new volunteer at Seashore but it did not take long to recognize Jim's strengths and talents, and we are so grateful for his desire to go above and beyond to help Seashore accomplish its goals. Jim is a member of our Railway Operations team, serving in the time consuming role of Crew Caller for two seasons. Jim also helped our Executive Director create policies and procedures within railway operations for self-assessing physical fitness to continue operating, and he led a rule book and procedures manual revision during the entire 2023-24 off season. We appreciate Jim's positive and team-oriented attitude; he's a role model for all volunteers to look up to.



Phil Tsihlis

Phil brings high energy and a positive attitude to Seashore every time he visits the campus or joins one of many committee Zoom meetings that he supports. Phil is a Trustee, the Director of Safety, and has supported several initiatives including serving as a member on our Rapid Transit Sub-Committee and helping write a mission and plan of work for that piece of our collection. As a member of our Railway Operations crew, Phil is a wonderful ambassador for the Museum every time he interacts with our guests. Phil has a lot of pride for Seashore and he sets the standard high for other volunteers to live up to and follow.





Seashore's 2023 acquisitions on their home systems

Above: Toronto Transit Commission CLRV 4068 in service on Spadina Avenue long before it came to the Seashore Trolley Museum. This heavy crossstown line was abandoned during an earlier era when streetcars were considered obsolete. A change in policy years later resulted in reinstatement and extension of the line and CLRVs carried heavy loads there for decades. JS

Below: Boston Neoplan trackless trolley 4104 was chosen to come to Seashore after it was used on a final charter on February 19, 2022 sponsored by the Boston Street Railway and covering the remaining electrified routes. It is shown during that trip turning around at Mt. Auburn St. and Aberdeen Ave. in Cambridge, where trackless trolleys had run since 1937. JS



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