



CENTRAL CROSSINGS

MONTHLY NEWS LETTER OF THE
CENTRAL RAILWAY
 MODEL & HISTORICAL ASSOCIATION, INC.

Volume 18, Number 5

May 2009

P. O. Box 128
 Central, SC 29630

WEBSITE:
www.crmha.org

MUSEUM &
 MEETING SITE
 108 Werner Street
 Central, SC

OFFICERS

President / CEO:
 Jim Reece

Vice President:
 Ron Keith

**Stationmaster &
 Webmaster**
 Brian d'Entremont

Paymaster
 Bob Folsom

Shows Chairman:
 Bruce Gathman

Museum Chairman:
 Bob Folsom

Editor & Publisher
 Robert M. Seel, AIA
rmseel@bellsouth.net

Next Meeting:
May 7, 2009
7:15 PM

**Central Railroad
 Festival**
Central, SC
May 15-16, 2009



CSX ES44DC 5376 leads sister No. 5236 and a container unit train through Alexandria, VA on a sunny afternoon, April 8, 2008. Rob Seel took this photo from the observation deck atop the Washington Masonic Memorial. With the DC Metro, Amtrak, and Virginia Railway Express serving King Street Station below, the Memorial provides a fantastic train spotting perch.

NEW HEIGHTS IN RAILFANNING



Union Station, Washington, DC is next door to the Capitol City Brewing Company. Good to know! Photo by Rob Seel



In this month's issue check out the new project in Pickens, Jim's nutshell explanation of what 501(c)(3) means, and Rob's impressions of renovations at the Smithsonian Institution! Keep those railfan reports, photos, and articles coming! 🚂



APPROACHING HEADLIGHTS

Upcoming Events for the
Central Railway Model & Historical Association
For other shows and events, please see the list at the end
of the newsletter.

May 15 – 16, 2009

**MUSEUM DEDICATION &
CENTRAL RAILROAD DAYS FESTIVAL**
Central, SC

May 25 -- 29, 2009 *Tentative, TBA*

CRM&HA RAMBLE 2009 No. 1
TN, VA, & KY – see itinerary at right

PROGRAM SCHEDULE

- May 7 Sandy Eustis presents
Scenery Clinic: Baby Poop Mud Sling
- June 4 Dale Reynolds w/ Bob Folsom
Railfanning the N&W and Clinchfield
- July 2 *Open*
Plenty of space for you!
- August 6 Anne Sheriff
Railroad History of Central, SC
- September **Annual Picnic**
Hosted by Dale Reynolds
- October 1 Dennis Moriarty
Topic TBA
- November 5 *Open*
- December 3 **Christmas Dinner**
Hosted by Bob Folsom



CRM&HA RAMBLE 2009 No. 1

Proposed itinerary:

Day 1 Central to Erwin, TN, Kingsport, TN (Frisco Jct on CSX/NS), Appalachia, Norton, and stay overnight at Big Stone Gap, VA

Day 2 Russell, Louisa the Hagans swithback and stay at Pikeville, KY

Day 3 Williamson and Matewan, VW (site of Matewan Massacre and Hatfield/McCoy feud); return to Pikeville.

Day 4 Dante Yard, Stearns and other Clinchfield RR sights, possible operating session at Bob Helms' CRR layout; stay at Johnson City.

Day 5 return to Central via Altapass and the Blue Ridge Loops

Proposed dates (but could be shifted to a different time to maximize participation) Monday, May 25 through Friday, May 29. Cost would be sharing in fuel; four nights at motels, and food.

If you are interested in participating, contact Dale.



MEETING MINUTES

By **Brian d'Entremont,**
Stationmaster

2 April 2009
Regular Meeting
Central Railway Museum

President Jim Reece opened the meeting at 7:15PM with 24 members and one guest, Jim Simmons, in attendance. Mr. Simmons introduced himself as being from Vienna, Virginia and having moved to Keowee Key last year.

Old Business:

Insurance

Glen Nasworthy indicated that a personal property insurance policy had been obtained and was in effect until July, as authorized at the February meeting.

Train show

Bruce Gathman reported that a post train show meeting with the mayor of Easley had gone well and there had been constructive discussion about minor problems encountered. No damage was found to the gym floors. It appears that we can expect the same availability and pricing next year. Michael Childress said that hotel and restaurant managers that he had talked to noticed increased business that day. Regarding operational changes, Mr. Reece suggested several change that will need to be made next year to streamline operations:

- * Starting and ending ticket numbers needed to be recorded so that attendance, including children could be tabulated independently of gate revenue.
- * Cash expenditure needs to be minimized and that which can not be eliminated must be recorded with a standard form for the file. Dale Reynolds indicated that an invoice is required for expenditures from a 501(c)(3) organization.
- * A system needs to be setup that all registration mail go first to the treasurer regardless of method of arrival, and then, after the check has been recorded, the form will be passed to the registrar.
- * Ten more directional signs are needed.
- * The club should think about purchasing the Thomas the Tank Engine layout put together for the shows, as it brought a lot of people to the show and was a significant expense to the members that built it.

On this last issue, the Mr. Gathman clarified that of the two layouts, he would sell the G-gauge to the club but wanted to retain the O-gauge. Steve Zonay moved to purchase this from Bruce Gathman and Dale Reynolds for \$1165, the original purchase price of the major components as enumerated by Mr. Reece. The motion was seconded and approved without opposition.

Mr. Reece also suggested a redistribution of labor to relieve some of the work load on Mr. Gathman and Mr. Zonay. Ron Keith volunteered to organize manpower, arranging members to fill work positions during the show and Roger Smith volunteered to handle registration, leaving Mr. Zonay with responsibility for the floor plan.

Tax Status

Bob Folsom announced that the club had received a letter from the IRS indicating that we had 501(c)(3) tax status. This is retroactive to a filling date of September 10, 2008. It was suggested that 501(c)(3) status would exempt us from sales tax for purchases for the museum.

Museum

Mr. Reece reported a material cost of \$1203.75 to the city for February and received a check for \$1273.01 for January expenses. Mac McMillin reported that progress on the Heritage Room had been slow due to other engagements, but that much of it would be running by May. Howard Garner reported that a loop of the main layout will be operational by the first week of May, leaving some time for troubleshooting. Wal-Mart has offered landscaping materials and a basic plan of a future garden railway is required from Mr. Reynolds and Mr. Gathman. Mr. Reynolds indicate that only a rudimentary plan was required to insure clearance and that grading plans for the gardens need not consider the railroad as "elevations are take up by trestles and other roadway type & % @*".


Central Railroad Festival

Instead of a program there was discussion of the Central Railroad Festival. Ron Keith is arranging manpower for the show. Jim Reece has rented the ride-on train, which will be managed by the Festival Committee (not CRM&HA) during the festival. Steve Zonay said that we could rent 30 tables, but has not yet invited dealers. Mac McMillan will take care of manning the caboose. Jim Reece plans on a short speech at the opening and plans to thank several key individuals who were instrumental in getting the museum project underway.

New Business:

Mr. Reece brought up the need for a donation policy and police on how to handle estate sale requests. New member Jim Selton agreed to take this on as "museum curator"

Brian d'Entremont read a letter from Jennifer Griffen, previous e-mailed the club membership, requesting that the club consider the viewing needs of small children. It was discussed that movable step rather than platforms will be necessary for ADA compliance on aisle width. Mr. Gathman suggested the step used on passenger platforms. Ceiling mirrors were also suggested.

There was some discussion of chairs, including appropriate price, folding versus stackable, and whether this was urgent before opening. Mr. Selton, Mr. Nasworthy and Roger White agree to investigate. A motion was passed and approved unanimously to authorize these men to purchase 35 chairs at up to \$25 each. 




Last month we received a letter from the Internal Revenue Service approving the Association's application for tax exempt status. It was determined that the Association is exempt from Federal income tax under section 501(c)(3) as a public charity.

Federal tax law provides tax benefits to nonprofit organizations recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. The Code requires that tax-exempt organizations must comply with federal tax law to maintain tax-exempt status and avoid penalties."

It is the responsibility of the Association's officers to ensure that the organization maintains its tax-exempt status and meets its on going compliance responsibilities. But, each member needs to have a basic knowledge of some of the rules and restriction placed upon the Association. The following summarizes some of the limitations on the activities of public charities. This information and more detailed information can be found in publication 4221-PC and other publications found at www.irs.gov

- 1. PRIVATE BENEFIT AND INUREMENT:**
A public charity is prohibited from allowing more than an insubstantial accrual of private benefit to individuals or organizations. This means that an organization is prohibited from allowing its income or assets to accrue to insiders. An example would be paying unreasonable compensation to an insider.
- 2. POLITICAL CAMPAIGN INTERVENTION:**
Public charities or their representatives are absolutely prohibited from directly or indirectly participating in any political campaign on behalf of a candidate for public office. This is not intended to restrict free expression on political matters by leaders of public charities speaking for themselves as individuals.
- 3. LEGISLATIVE ACTIVITIES:**
A public charity cannot attempt to influence legislation: if it contacts, or urges the public to



EASLEY TO SEE

Photo by Bruce Gathman
JRWS No. 8383 was photographed on the Norfolk Southern – Pickens interchange on March 17, 2009 on its way to a rebuild in Pickens. Bruce reports that the 8383 bearing Johnson Rail Service markings was obtained from the South Carolina Central Railroad, as seen by the faded logo on the hood. The locomotive was originally built as New York Central No. 5728, a high-nose GP-7. It was rebuilt in the Illinois Central Gulf's shops in Paducah, KY for Conrail in 1976 as a chop-nose GP-8. Ex-P&LE No. 1509, ex-ICG No. 8383; ex-SCC 8383.

Note: The cab markings identify the 8383 as a GP-10: a rebuild of a GP-9. The Conrail Historical Society identifies the 8383 as a GP-8 from a GP-7 The SCC site calls it a GP-10 --- ed.

contact, members or employees of a legislative body for purposes of proposing, supporting or opposing legislation.

4. WHAT FEDERAL INFORMATION RETURNS, TAX RETURNS AND NOTICES MUST BE FILED?

Organizations whose annual gross receipts are normally less than \$25,000 are exempt from filing Forms 990 and 990-EZ. If a public charity is exempt from filing a Form 990 or 990-EZ because gross receipts are below the \$25,000 threshold, it is not required to file a return even if the IRS sends it a Form 990 package. However it is required to file Form 990-N, Electronic Notice (E-Postcard) for Tax-Exempt Organizations not required to file Form 990 or 990-EZ. If an organization has \$1,000 or more of gross receipts from an unrelated trade or business during the year it must file Form 990-T. This does not include:

- Activities, including fundraisers, that are conducted by volunteer workers, or where donated merchandise is sold
- Activities conducted for the convenience of members, students, patients or employees
- Qualified conventions and trade shows

5. WHAT RECORDS SHOULD BE KEPT?

A record keeping system should generally include a summary of transactions. The books must show gross receipts, purchases, expenses (other than purchases) and assets. For most small organizations the checkbook might be the main source for entries in the books. If a public charity has more than one program, it should ensure that the records appropriately identify the income and expense items that are attributable to each program, and must keep documentation that supports entries in the books.

6. ACCOUNTING PERIODS AND METHODS

Public charities must keep their financial records based on an annual accounting period called a tax year. A tax year can be a calendar or fiscal tax year. The first year the organization files its return it must decide to use either the cash or accrual method of accounting.

7. WHAT DISCLOSURES ARE REQUIRED?


A public charity must make the following documents available for public inspection and copying upon request.

- Application Form 1023 and all documents submitted with it
- All other documents the IRS requires the organization to submit in support of its application
- The exemption ruling letter issued by the IRS
- Annual information return (Form 990 series) with schedules, attachments, and supporting documents filed with the IRS

8. CHARITABLE CONTRIBUTIONS:

A donor cannot claim a contribution with the IRS without the following information.

- For cash, check or other monetary contribution the donor must maintain a record of the contribution in the form of either a bank record or a written communication for the charity showing the name of the charity, the date of the contribution and the amount of the contribution
- A donor cannot claim a tax deduction for any non-monetary contribution of \$250 or more unless the donor obtains a written statement including the name of the public charity, date and amount of the contribution and description of any non cash contributions
- Contributions are deductible only to the extent that they are gifts and no consideration is received in return (see Quid Pro Quo Contributions)

By no means did I intend to cover everything known about a 501(c)(3) organization and its responsibilities to the IRS. This is just a summary of the some of the major things CRM&HA INC. need be aware of, so we can make sure we stay in compliance with regulations. 

Critique / From Feature to Furniture: The “New” Smithsonian Institution



It seems that our country's government education system has taken its toll, feeding and fostering our collectively lazy national intellect. Current trends in museum design dictate that history better learned if it is also experienced. This notion is demonstrated in the recent Ben Stiller movie "Night at the Museum," where history comes alive at midnight. While I enjoyed that movie I guess we now have to be entertained in order to, if by accident, learn anything about our past.

By Rob Seel

Since my childhood days I have been visiting Washington, DC. This past April Frances and I had the pleasure of taking our daughters for their first visit to our nation's capital city. We took in some sights that were new to all of us, but mostly we revisited places I had seen since I was 10 years old. One old favorite, the Smithsonian Institution's (SI) National Museum of American History (NMAH), was surprisingly "new." The museum had been closed for the past several years undergoing major renovations and had reopened earlier this year. I was not prepared for what I saw, or shall I say, experienced.



**Snug against the ceiling, the John Bull's stack looks like it is now also a support column.
Photo by Rob Seel**

The NMAH is a repository of millions of artifacts that anyone could visit whenever in town. They used to display as much of it as possible; old memories were refreshed, and new memories were made. These days the priority is placed on moving masses of people through and telling them a story along the way. The serpentine pathways are wide and experiential and the artifacts have been relegated to secondary roles as props to support the SI's version of history as they believe it should be told. The former Transportation and Railroad Halls have been combined into a single timeline exhibit named "America on the Move," complete with diorama stage sets, theatrical lighting, and mannequins in period dress placed about the scenes. Only if you look carefully can you find some factual information about the artifacts themselves.

Of all the reasons for a railfan to visit the NMAH, Southern Ps-4 No. 1401 is the top of the list. And yes, she is still there. After all, moving the 1401 would be an extreme task. The 1401 was once the Queen of the Railroad Hall. Now, she is scenery. The tender is completely concealed behind a cut-away reconstruction of a passenger station, presumably 1927 Salisbury, NC. And, in politically correct government fashion, the exhibit sets out to say more about segregation and Jim Crow cars than it does about the glorious history of 1401 and the remarkable machine she is. If 1401 could respond, I wonder what she would say to the fact that someone would still specifically come by to visit Her in

the midst of the chaotic, bustling theme park her throne room has become.



www.Chicago-L.org Photo by Graham Garfield
Photo by Graham Garfield, from www.Chicago-L.org

Another exhibit in the hall is Chicago Transit Authority's PCC car 6719 that visitors can enter and "take a ride" on the Chicago "L." Step in from the replica wooden platform of Madison/Wabash station and take a seat. The underbody and trucks have been removed and replaced with a sophisticated sway-motion simulator. The right side windows have been covered over to allow silhouette images to pass by, and the front wall has a full-body screen showing video of commuters in 1959 clothing getting on and off the car. This unit is also sound equipped, with motorman calls, bell, and rumbling sounds simulating wheels on track beneath. I admit, it was neat. But the novelty only lasted for a minute or two before it was time to get off right where I had never left. I then remembered the hour-long trolley car ride I took in Scranton last October – more contrast than comparison.

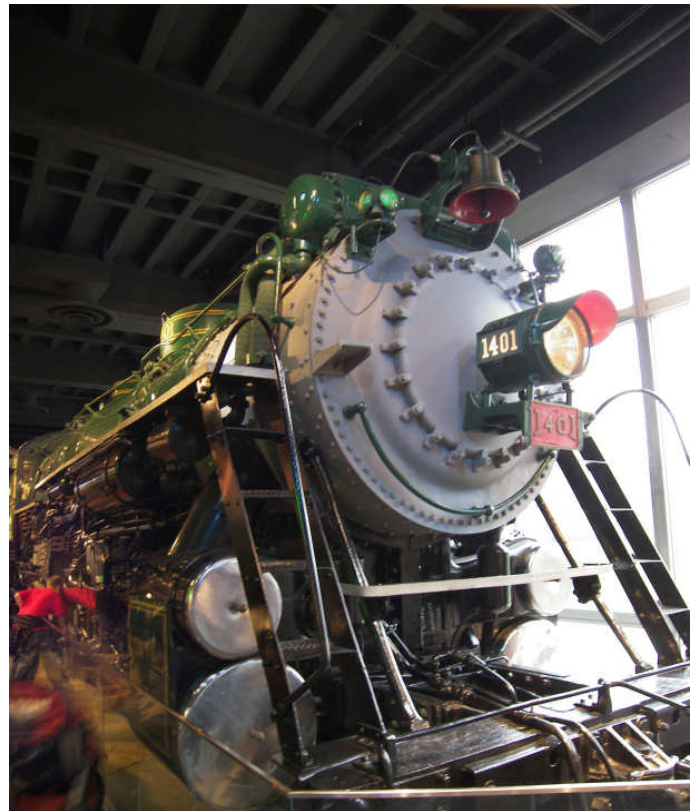


www.Chicago-L.org Photo by Graham Garfield
Photo by Graham Garfield, from www.Chicago-L.org



Santa Cruz Railroad Company No 3, named "Jupiter" is a narrow gauge 4-4-0 built by Baldwin in 1876 and formerly on display in the Arts and Industry Museum. Here, No 3 is a scene prop for the westward expansion story.

The 2-2-2 *Pioneer* was moved to the National Museum of Industrial History in Bethlehem, PA and 0-4-2T *Olomana* has been moved across the Mall to the Arts and Industry Museum.



I realized after I had walked out of the building what a metaphor for the "new" museum that the CTA car was: It's the experience that's important, and the stuff that comes along the way is scenery. After all, those trains, busses, trucks, and automobiles are just supporting actors in our national journey – at least that's what they want you to believe. 🚂



Central Railway Model and Historical Association, Inc.

Grand Opening and Dedication

Dedication
1:00 p.m.
Saturday

Newly remodeled historic house
and layout under construction at
108 Werner Street
Central, South Carolina 29630

Friday May 15th 6:00 p.m. to 10:00 p.m.
Saturday May 16th 9:00 a.m. to 3:00 p.m.

Other railroad activities include historic displays, dealer tables, operating model railroads, and free **Thomas the Tank** activities for the children. Other events taking place in historic downtown Central both days. For more complete festival info go to www.CentralRRFestival.com



Model train info at: www.crmha.org

CRM&HA Information: Bruce Gathman 864-850-3642 shaygearhead@bellsouth.net

SCHEDULED TRAIN SHOWS

May 1-2, 2009

DALTON, GEORGIA

Southeast Garden Railroad Show

Northeast Georgia Convention and Trade Center

2211 Dug Gap Battle Road

9:00 AM – 5:00 PM

\$10.00 for 1 day, \$18.00 for both days

Former SELSTS show. Open houses, operating layouts, vendors. Banquet Friday night

www.segrs.com

May 2, 2009

COLUMBIA, SOUTH CAROLINA

Toy & Model Train Show

SC State Fairgrounds / Ruff Building

1200 Rosewood Drive

9:30 AM - 3:30 PM

\$5.00, 12 & under free

All types of model trains and toys with Vendors from about 10 states

www.knightshows.com

May 10, 2009

RALEIGH, NORTH CAROLINA

TCA Southeast Division Train Show

N. Kerr Scott Bldg.

North Carolina State Fairgrounds

10:00 AM – 3:30 PM

\$5.00

Train show and sale

**CENTRAL RAILWAY
FESTIVAL**



SERVES THE UPSTATE

May 15-16, 2009

Save the Date!

June 13-14, 2009

SPENCER, NORTH CAROLINA

Rail Days

North Carolina Transportation Museum

9:00 AM – 5:00 PM

\$10.00

Special events and train rides. Model trains and chili cook-off. (No steam mentioned – Pttthhhddd!)

www.nctrans.org/events/rail_days.php

July 23-26

**OWASSO, MICHIGAN
TRAIN FESTIVAL 2009**

Steam Railroading Institute

Steam-O-Rama!

Scheduled to appear AND perform:

SP Daylight 4449

Pere Marquette 1225

Nickel Plate 765

Flagg Coal 75

Little River 110

Little River 1

Leviathan 63

Viscose 6

Plus assorted diesels and models

www.trainfestival2009.com

