Dealing with the “motor pool” question can be very difficult for a small company. There are several things a company needs to consider before deciding whether to pay employees’ mileage, rent, lease or purchase vehicles. There are pros and cons for each option. Identified in this article are some of the more prominent potential pros and cons associated with each option.

Paying employees’ mileage on the surface appears to be one of the easiest solutions. The company simply reimburses employees for mileage incurred while conducting company business. The coordination and monetary requirements are greatly reduced in comparison to a rented, leased or purchased vehicles. However, in using this method there are significant issues to consider. Most of these issues are insurance related. The company’s auto insurance rates would be significantly less for hired and non-owned auto insurance coverage versus auto insurance coverage for leased or purchased vehicles. Most company insurance policies will not cover the employee if they are driving their own vehicle, even if they are doing company business. If an employee were involved in an accident the claim would automatically go against the employee’s insurance, and the company’s insurance would kick in to protect the company only if the employee’s insurance was not adequate. This brings up the issue of the employee’s insurance. Most clients have contracts with CRM firms that require the company to maintain a certain level of company insurance. Consequently when employees drive their own vehicle when working under these contracts the employees must maintain the same contractual level of coverage in order for the company to comply with the contract requirements. As most of you realize, the normal coverage that insurance carriers provide for individuals does not meet most project requirements. In order to remain in compliance with the contract, employees would need to pick up a separate rider policy for the additional coverage required, which would be an additional cost to the employees, unless the company would be willing to pay the tab. As demonstrated, this option becomes very complicated from an insurance standpoint, not to mention the potential morale issues that can and would develop from having employees use their own vehicles or purchase additional insurance coverage. Granted the company is paying the employee’s mileage, but...
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Why not consider placing an ad in ACRA Edition?

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* Business cards can be scanned.
some employees do not like to put additional miles on their own vehicles. Then when the wear and tear of using their own vehicle in the field is factored into the equation, coupled with taking the risk of increased personal auto insurance premiums if they are involved in an accident, and then telling employees that they need to have additional coverage, one can see why they might be reluctant to use their own vehicles.

Renting vehicles on an as-needed basis obviously eliminates having to deal with employee mileage and making sure employees have adequate personal auto insurance. However, the company would need to have auto insurance to cover these rented vehicles, which would need to include physical damage coverage. This is additional money out the door for the company in comparison to the first option. With renting vehicles there is no concern for routine maintenance because those things are handled by the renting agency. The major potential problems with this option are cost and administration. If you are going to rent a vehicle week after week, it becomes very expensive. For example, if you rented a 4 x 4 vehicle for half of the year you would pay approximately $7300. Payments to lease or purchase a vehicle over 12 months would be less. Renting is also costly administratively, since it takes a considerable amount of time to pick up and return the vehicles. Finally, when renting you have to be particularly concerned about cleanliness and damage, because hefty fines are assessed in either case.

Leasing is another option to consider. With leasing, the company will eliminate some potential problems, but create entirely different ones. The employee insurance issue and the administrative issues with renting are eliminated. As mentioned with renting, leasing can be costly in comparison to paying employees' mileage, but typically can be less expensive than renting regularly. However, this is still a significant draw on the company finances. When considering company insurance, the coverage would be significantly higher than it would be if the company was reimbursing employees for mileage or renting. Financing a leased vehicle used to be a better option than purchasing because you typically received lower interest rates when leasing. However, since September 11, 2002, this has changed and the interest rates for leasing or owning are currently, very comparable. An additional consideration is the tax implications of leasing. For tax purposes a leased vehicle is considered an expense, so the company is able to write off the full expense of the lease payment. Since this is a leased vehicle the company has the option to buy it or turn it in at the end of the lease. However, penalties are assessed for damage and excess mileage, when turning in vehicles. These penalties can add up to considerable dollars. Therefore, minor repairs should be completed prior to returning a leased vehicle, as well as close monitoring of vehicle mileage throughout the term of the lease. Routine maintenance is obviously required with this option, which is an additional outlay of time and money.

Finally, one should consider purchasing a vehicle. Company auto insurance for leasing or purchasing is comparable. The two major differences between leasing and purchasing are repairs and maintenance, and tax implications. Obviously, the company should provide routine maintenance just like it would for a leased vehicle, but the older a vehicle becomes the more likely the need to spend additional money for repairs to the vehicle. For tax purposes, the company would treat a purchased vehicle completely different from a leased vehicle. The purchased vehicle would show up on the company books as an asset with the associated liability. The expenses that the company could show with a purchased vehicle are the interest portions of the monthly payment, and at the end of the year the company could show depreciation on the vehicle. The IRS dictates the maximum amount per year the company can show as depreciation on the vehicle. Typically, the company shows less expense on the books with a purchased vehicle versus a leased vehicle. However, once the vehicle is paid off, the vehicle belongs to the company free and clear and if it wants to sell the vehicle the profit would go directly to the company. With the last three options, the company will be dealing with the damage that occurs to all company-provided vehicle, which is acknowledged as a cost of doing business.

As you can see, the topic is very confusing with many things to consider. Obviously, one does not have to choose one specific option; you may decide that it works best to take advantage of multiple options depending on the company needs at the time. However, it is recommended that you seek guidance from company accountants or tax advisors when trying to decide which option or options makes the most sense for your particular company.
MESSAGE FROM THE PRESIDENT

By Susan Chandler

ACRA starts a new year at our annual conference. This is a good chance for members to get involved in the workings of ACRA at several levels.

As a board member... A call from Chuck Niquette five years ago led to my running the board. I didn’t know what to expect when I was elected to fill a vacancy, but Tom Wheaton and the board members quickly showed me the ropes. Board members are not compensated for their work but may be reimbursed for approved expenses. They commit to meeting two times a year at their own expense: at the annual meeting, and again in the spring. Between meetings, board business is conducted via e-mail. A big fat notebook filled with ACRA’s by-laws, minutes from past meetings, ACRA policies, and budgets helps bring new board members up to speed and provides that “institutional memory” that is critical for keeping the organization running smoothly. Being on the board is not only a great way to help ACRA function, but also provides an unsurpassed opportunity to work with and get to know other professional cultural resource managers from across the country. Each member firm can have only one person on ACRA’s board, but that person does not have to be the company owner or principal. This fall, eight board member slots are up for election: one small-member position, four medium-member positions, and three large-member positions. Board members serve three-year terms and can only serve two consecutive terms. Kay Simpson (ksimpson@louisberger.com) is the chair of the Nominating Committee this year — if you’d like to be on the board, please let her know.

As an officer... ACRA officers are elected from the membership at large. Although officers also serve as board members, they are exempt from the one-member-per-firm rule. No additional face-to-face meetings are required, but the executive committee does communicate on a more frequent basis than does the board. The executive committee also has additional meetings at the regularly scheduled board meetings to perform such functions as evaluating the Executive Director. Two officers are up for election this fall: the President-elect (a three-year term, as this individual becomes the President at the 2003 annual meeting and the Past-President at the 2004 annual meeting) and the Vice President for Government Affairs (a two-year term). As with board members, ACRA officers are not compensated for their service and attend meetings at their own expense. Contact Kay if you’d like to run for office or to nominate someone to an office.

As a committee member or chair... ACRA committees generally function via e-mail and telephone and seldom meet face-to-face. They are the heart of ACRA, and volunteering to work on a committee is a great way to help the organization’s work. In addition to the Executive Committee, ACRA has the following 11 standing committees: Government Relations, Membership, Worker Safety, Education, Conference, Awards, Nominations, Liaison, Labor Relations, Policy, and Newsletter. Employees, managers, and owners of member firms are all eligible to be committee members. Not sure what a committee does or if you’d like to participate? The committee roundtable luncheon on Friday, October 25, at the Annual Conference in Savannah will give ACRA members a chance to meet the current chair and members of each committee and to find out on what that committee will be working for the upcoming year.

See you in Savannah!

Susan Chandler, President
American Cultural Resources Association

2002 ANNUAL CONFERENCE REGISTRATION

Hilton Savannah DeSoto, 15 E. Liberty Street, Savannah, GA
Thu., Oct. 24 - Sun., Oct. 27, 2002, 9:00 AM - 10:00 PM

Details
Join us in the heart of the largest urban National Register Historic District during the best season of the year. Stay at the DeSoto Hilton in the Center of the Savannah Historic District. ACRA's annual conference is consistently ranked by our members as ACRA's most important benefit, and is open to everyone interested in cultural resource management whether in government service, academia, the private sector, member, or non-member.

Registration
Indicate the number of each type of registration you want below.

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Pink House Dinner
A private dining room at an award winning restaurant. If this option is sold out and you would like to participate, please send an e-mail to Tom Wheaton (tomwheaton@newsouthassoc.com), and we will see what we can do.

Order____ at $50.00 each \hspace{1cm} Total: __________

Display Table
A 6x6-foot table at conference common area to present your company display on Saturday, 8AM-2PM; with no electrical hook-up.

Order____ at $30.00 each \hspace{1cm} Total: __________

Display Table with Electrical Hook-up
A 6x6-foot table at conference common area to present your company display on Saturday, 8AM-2PM; with an electrical hook-up.

Order____ at $45.00 each \hspace{1cm} Total: __________

Grand Total: ______________

Activity Questionnaire: Please provide the following information to better help fulfill your order. These are required questions that must be answered in order to complete your registration. (Circle selection.)

What type of meals would you like (first person)?

Vegetarian \hspace{1cm} Meat

What type of meals would second person like?

None \hspace{1cm} Vegetarian \hspace{1cm} Meat

What type of meals would third person like?

None \hspace{1cm} Vegetarian \hspace{1cm} Meat

What type of meals would fourth person like?

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What type of meals would fifth person like?

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SMALL BUSINESS MEMBER PROFILES

In the last newsletter ACRA featured many of our small business member firms. The following profiles were inadvertently omitted.

Andrew Baugnet
Photographic Documentation

As a HABS/HAER photographer, I work with a variety of Cultural Resource Management professionals and consultants. Using the National Park Service (NPS) guidelines, I adhere closely to the Secretary of the Interior’s Standards for Architectural and Engineering Documentation. To date, I have successfully completed over thirty HABS/HAER projects.

I have undertaken large and small projects ranging from a 1000-room Veterans Administration hospital, to a 1-room gas station. I pride myself in working closely with architectural historians, project managers, NPS and State Historic Preservation Office officials in order to fully understand what types of photographs will best represent the significant features and context of the resources for the HABS/HAER project. I typically show Polaroid prints to those involved in the project to demonstrate the level of documentation and to gain feedback. The completed package consisting of an index to photographs, labeled prints and negatives, and a site plan are assembled and sent to my client for submission to NPS (or other repositories), and finally to the Library of Congress.

I have a custom-built darkroom and studio which enables me to archivally process film, make prints and perform copy work using either my 4x5 or 8x10 view camera. My work has consistently passed archival standards tests performed by the NPS. More information about my services is available at www.baug.net.

Andrew Baugnet, E-mail: andy@baug.net

Mesa Technical

Mesa Technical is a three-person small business, specializing in documentary photography for CRM. Within this niche, we have been working as subcontractors to archaeologists, historians, and architects since 1988, creating archivally permanent HABS, HAER, and similar photographic records of historic engineering and architectural subjects. We also create high resolution medium format photo records to inventory existing conditions for Historic Structures Reports, or to record rock art, rockshelters, and prehistoric features for state and local archives. Mesa Technical has its own in-house archival processing darkroom. We have met the Secretary of the Interior’s standards for methodology, content, and archival permanence on at least 60 projects, ranging from 10-1200 views in size. We often apply those same excellent standards to the recording of statewide or locally significant architecture, with our product going to state or regional libraries rather than to the Library of Congress.

David De Vries, Mesa’s owner, has a degree in photography and has worked on documentary projects for many years. We are able to ship our equipment anywhere, and we are eager to assist other ACRA firms with their documentation projects. Mesa Technical offers quality products, good agency working relationships, and years of on-site experience in 106/110, state, and local HABS.

2630 Hilgard Avenue, Berkeley, California 94709-1002; 510-845-7830
Savannah probably conjures up images of Mint Juleps more than Southern Comfort, but it really is a comforting place. Savannah, Georgia’s First City offers a variety of activities for the history buff, the naturalist, the artist, the shopper, the athlete, and the food connoisseur. Its porches wrap around your soul as much as they wrap around the mansions to which they are affixed. Spanish Moss clings to your memories as surely as it clings to the majestic Live Oaks that shade the city.

Thanks to James Oglethorpe’s wonderfully planned historic district and maybe the best collection of colonial mansions in the country, Savannah is guaranteed to charm.

Spend a day there and you will see that it doesn’t take long for this place to make a great impression. The 21 city squares that Oglethorpe designed are like little reminders to stop, sit and look at all that is around you - a fountain, a massive tree that appears to be slumping in the heat of the day, an enormous antebellum home, an intricate wrought iron fence - whatever it might be.

Halloween At City Market

While you are in Savannah, why not check out the live music in the City Market courtyard? As part of the City’s Halloween celebrations, this live entertainment will take place everyday, October 25 thru 27.
One of the best ways to soak up the atmosphere of Savannah is to take a carriage tour.

Near the Hilton DeSota, ACRA’s conference hotel, is Savannah’s famous riverfront. This historic area is a hub of activity both day and night. There are lots of good restaurants, shops, street performers and benches to sit and relax and watch it all.

In the evening, enjoy sumptuous Lowcountry cuisine, explore the unique shops and galleries, or just relax in a riverfront café or pub.

ACRA Board Nominations

The 2002 election will be for Board members for 1 Small, 4 Medium, and 2 Large Business positions. We will also be voting on a new President and a Vice President for Government Affairs. Kay Simpson, Chair of the Nominations Committee, urges members to consider serving on the Board and/or as an officer. All paid up member firms are eligible to submit a candidate to the committee for consideration. Self nominations are also acceptable. Please remember that one does not have to be the owner of a firm to serve – a firm may select its own representative.

A slate of candidates is currently being assembled, with a target mail out date of September 13th. The Fall Board meeting will be at the 2002 Annual Conference Savannah, October 24-27.

Please feel free to contact Kay for additional information on serving in any of these positions.

Kay Simpson
Chair of Nominating Committee
The Louis Berger Group, Inc.
203 E. Cary Street, Suite 100
Richmond, VA 23219
804-225-0348
804-225-0311 (fax)
ksimpson@louisberger.com
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* Business cards can be scanned.

ACRA's Members-Only Listserver

ACRA now has an online discussion group just for members. “MembersOnly” is a listserver that operates much the same way as ACRA-L, with the exception that it is only available to ACRA members. Its purpose is to offer the board, members, and the executive director a venue to share the latest news from ACRA; promote dialogue between members on current issues; and enable members to post announcements or inquiries.

To subscribe to the list, a member must contact ACRA’s Executive Director, Tom Wheaton. Once you have supplied Tom with your e-mail address, he will subscribe you to this list. Contact Tom at 770-498-5159 or e-mail: tomwheaton@newsouthassoc.com.

2002 ACRA EDITION SCHEDULE

**DEADLINE** | **PRODUCTION**
---|---
February 1 | February 15
April 5 | April 19
June 3 | June 17
August 2 | August 16
October 4 | October 18
December 2 | December 16

ACRA Edition

is a bi-monthly publication of The American Cultural Resources Association. Our mission is to promote the professional, ethical and business practices of the cultural resources industry, including all of its affiliated disciplines, for the benefit of the resources, the public, and the members of the association.

The publication's purpose is to provide members with the latest information on the association’s activities and to provide up-to-date information on federal and state legislative activities. All comments are welcome.

Please address comments to:

Jeanne Harris, Editor
ACRA News
ejharris@aol.com

or

Thomas Wheaton,
Executive Director
c/o New South Associates, Inc.
6150 East Ponce de Leon Ave.
Stone Mountain, Georgia 30083
770-498-5159