



NEWEA

ACCOUNTING AND FINANCIAL POLICIES MANUAL

Approved by the Executive Committee February 2022

I. INTRODUCTION

This manual is intended to serve as a guide for accounting and financial reporting for the New England Water Environment Association (NEWEA). It establishes the basic accounting framework for receipt and disbursement procedures. In addition, the manual also outlines procedures that reflect the handling and flow of transactions. These procedures generally relate to documentation of activities that enhance the reliability and integrity of financial and accounting reporting. Where separation of duties critical for internal controls are not feasible due to the size of the Association, further authorization approvals are required to validate transactions and maintain internal controls.

NEWEA's financial system utilizes the QuickBooks accounting software to record financial and accounting transactions. The software generates financial reports necessary for management controls, planning and other decision making. The QuickBooks financial reporting system provides a complete audit trail from data input to the financial reporting stage.

This manual will attempt to describe the accounting policies of NEWEA, present the procedures for cash receipts and check disbursements used for recording and posting of transactions, and discuss accounting procedures and related internal controls inherent in the procedures. In addition, budgeting will be discussed. Monthly and periodic reporting will also be discussed.

The accounting policies and financial reporting adopted for this manual are consistent with Generally Accepted Accounting Principles (GAAP) in the United States of America. All transactions and accounting procedures shall conform with relevant State and Federal legislation as they pertain to the Association.

The NEWEA Finance Committee shall be responsible for formulating NEWEA's overall financial policies as part of its responsibility for the financial management of the Association. The Finance Committee is vested with the final and legal responsibility for all aspects of the Association's financial management.

Under the direction of the Treasurer, who shall serve as the committee chair, the Finance Committee shall review this document yearly. Recommended changes shall be presented to the Executive Committee for review. Minor edit can be made to the accounting and financial policies manual at the discretion of the Finance Committee without the need to be formally adopted by the Executive Committee.

II. ACCOUNTING POLICIES

The NEWEA Executive Committee shall have the sole authority over the following matters:

- Approval of annual operating and capital budget;
- Salaries of the Association staff;
- Incurring of debt, mortgages, and other financial commitments;
- Investment policies;
- Opening and closing of bank accounts;
- Purchase and sale of properties and other assets; and
- All other activities associated with the operations and management of NEWEA.

Signature Authorities

To ensure adequate segregation of authority, the Executive Director, Treasurer and other designated NEWEA Executive Committee members shall have the signatory authority for checks and all other cash transactions. Individual checks in excess of \$500 will require dual signatures prior to check issuance. (See additional procedures in “Check Signers” section.)

Security of Financial Data

NEWEA’s accounting software should ensure that access to financial data is limited by the use of password protection and authorizations for inquiries or browse only functions. The Executive Director and other designated NEWEA Executive Committee members shall maintain the password security to set controls. The Executive Director or designated bookkeeper (currently performed by the Executive Director) shall have unlimited access to transactions and reports and shall perform the correction of errors and adjustments through journal entries, which must be recorded and numbered numerically.

The accounting data must be backed-up weekly to ensure the recoverability of financial information in case of software failure. The backed-up data must be stored in a safe and secured area away from the Association premises and is to include the “Originals” noted below.

The accounting policies and financial reporting adopted by NEWEA are consistent with Generally Accepted Accounting Principles (GAAP) in the United States of America and the Financial Accounting Standard Board. Accordingly, NEWEA has adopted FAS 116 – Accounting for Contributions Received and Contributions Made; and FAS 117 – Financial Statements of Not-For-Profit Organizations.

Originals are to include the following:

- The Association’s bylaws and related amendments;
- IRS Communications;
- Agreements;

- Fixed Assets inventory, including Financial Statements;
- Insurance policies;
- Checks, unclaimed checks and signed checks awaiting disbursement;
- Revenue and cash receipts original documents; and
- Vendors' invoices.

The accounts of NEWEA shall be organized by classes of Unrestricted, Temporarily Restricted, and Permanently Restricted Net Assets.

Revenue

NEWEA has adopted the accrual basis of accounting. Revenue is recognized when earned.

Expenses

Expenses are recognized when services are provided or goods are received.

Accounts Payable & Receivables

A schedule of aged accounts receivables and payables for all categories shall typically be prepared quarterly for review by the NEWEA Executive Committee.

Annual Budget and Financial Reports

The NEWEA Finance Committee shall prepare an annual operating budget of revenue and expenses as outlined in the "Finance, Budget and Accounting Schedule" section of this manual. These budgets shall be reviewed and approved by the NEWEA Executive Committee. Financial Statements displaying actual versus budget shall be prepared by the Executive Director/bookkeeper. The reports shall be reviewed and approved by the NEWEA Executive Committee. The Executive Director and Treasurer shall present quarterly financial reports at the NEWEA Executive Committee meeting and members shall be given opportunities to ask questions before the report is adopted. Discussion of the budget continues at "Finance, Budget and Accounting Schedule" section of this manual.

Record Retention and Disposal

Books, records, documents and other supporting evidence including paid invoices, canceled and/or voided checks, accounts payable records, vendors' invoices, payroll sheets, payroll registers, tax withholding statements, employees' timesheets, and all other statutory corporate and legal documents shall be retained for a period of seven years after the original entry date.

The latest accounting and financial policies included in this manual were approved by the NEWEA Executive Committee at the January 2016 Executive Committee meeting. All members and others acting on behalf of the Association (or agents of the Association) are bound by the policies herein, and any deviation from established policy without prior approval of the Executive Committee is prohibited. However, minor edits can be made to the accounting and financial policies manual at the discretion of the finance committee without the need to be formally adopted by the EC.

III. FINANCIAL GOALS

Financial Goal #1: NEWEA will establish an annual operating budget which will use the accrual based accounting method.

Financial Goal #2: NEWEA will maintain a Reserve Fund at or above a target amount of 30% of its annual operating budget. Reserve monies shall be invested with a strong reputable organization to maximize interest return while balancing risk. Reserve monies shall be defined as Certificates of Deposits and Bonds, Money Market, Bonds and Mutual Funds, and Cash Reserves.

Financial Goal #3: NEWEA will maintain a minimum balance in the business checking account to cover no less than three months worth of operating expenses.

IV. ACCOUNTING & FINANCIAL POLICIES

Access to Records: At the discretion of NEWEA and in accordance with applicable law, NEWEA may provide copies of the following records of the Association to any member in good standing appearing at the Association office during normal business hours of operations. Copies will be made available within 30 days to any member requesting these documents by mail or email. Requests must be made either in person or in writing (telephone requests will not be honored). Hard copies of any of these documents will be made available for a fee to cover printing and mailing costs.

- IRS Form 990 – most recently filed;
- Not-for-profit tax-exempt status letter from IRS; and
- Financial statements – balance sheet and income statement for the most recent quarter.

Accounting Method: It is the policy of NEWEA to utilize the accrual basis of accounting that recognizes revenues when earned and expenses when incurred during the fiscal year.

Bank Reconciliation: It is the policy of NEWEA to address bank statements to the Executive Director at the Association office. The Executive Director will review the bank statements and will reconcile the accounts in QuickBooks. The Treasurer will review all activities. The Treasurer shall routinely conduct an internal financial audit to compare monthly bank statements with the monthly QuickBooks reconciliations. The Treasurer will report financial summaries to the Executive Committee on a quarterly basis

Capital Items: It is the policy of NEWEA to capitalize all furniture and equipment purchases, property betterments, and property renewals valued over \$500.

Cash Management Policy: Separate checking and investment accounts will be maintained.

NEWEA will maintain:

1. An operating checking account in which all deposits will be made and which will be used to pay Association expenses and will be maintained at a minimum of 3 months of the association's operating expenses. No account will exceed \$250,000, which is currently the FDIC limit for each checking account.
2. Investments accounts at various financial institutions.

Chart of Accounts: It is the policy of NEWEA to maintain a chart of accounts. All involved with accounting coding responsibilities will be issued a chart of accounts.

Check Disbursements: It is the policy of NEWEA to keep unused check supplies safeguarded under lock and key at the office of the Association. All check disbursements will require approved invoices or expense vouchers. The resulting checks will be signed by an authorized signer as described in "Check Signers".

Check Signers: It is the policy of NEWEA to give check-signing authority to the following positions: Executive Director, Treasurer, and President. Those persons serving in these three positions will be given authority at the commencement of their term of office. New signature cards will be executed at that time.

The Executive Director and the Treasurer will be the primary check signers. Any check less than \$500 requires only one signature. Any check equal to or greater than \$500 must have two signatures except for staff payroll.

Occasionally, a situation arises when the Executive Director is not able to obtain a second signature on a check larger than \$500 in a timely manner. Should this situation occur, the Executive Director shall within seven (7) days send to the Treasurer a copy of the invoice with explanation of the circumstances for releasing the check with only one signature. The Treasurer will review, initial, and date the documentation and send it back to the NEWEA office for filing with the associated invoice so it will be available for review by the auditor if requested.

Collection Procedures: It is the policy of NEWEA to invoice for services immediately following completion of service. If payment is not received according to schedule, the Treasurer may authorize the use of a collection agency. Attempts to collect payments will be noted and kept on file.

Conference/Seminar/Fees: It is the policy of NEWEA's Finance Committee to review all Conference/Seminar fees annually during the annual budget process. These fees must keep up with inflation and other changes in costs, revenues, and budgetary needs.

Contract Signing Authority: It is the policy of NEWEA to grant authority to sign contracts to the Executive Director, Programs Coordinator, President, and Meeting Management Council Director as long as the financial implications of the contract are included in the Association's approved budget.

Control over Checks, Cash and Credit Card Payments: It is the policy of NEWEA that checks and cash will be deposited on at least a bi-weekly basis.

CPA Firm – Audited Financial Statements: It is the policy of NEWEA to direct the Treasurer and the Executive Director to distribute the audited financial statements to the Executive Committee. The decision to accept this financial audit prepared by the Accounting firm will be made at the June Spring Meeting or as soon as available thereafter, where the financial statement will be presented by the Treasurer and the Executive Director.

CPA Firm – The Engagement Letter: It is the policy of NEWEA that the Executive Director and Treasurer review the draft of the CPA Engagement Letter before it is signed and ensure that it covers matters important to senior management.

CPA Firm – The Management Letter: It is the policy of NEWEA to discuss the CPA Management Letter with representatives of the auditing firm and to direct volunteers, the Executive Director, and Treasurer as to the appropriate action required to correct deficiencies addressed.

CPA Firm – Selection of Firm: At the recommendation of the Treasurer and the Executive Director, the Finance Committee will select a CPA firm experienced in auditing not-for-profit organizations. Rewarding the contract for auditing services to the existing firm is acceptable as long as its performance is satisfactory and its continued use is cost effective.

Credit Cards: It is the policy of NEWEA that the Association will establish a credit card account and credit cards will be issued to the Executive Director, Programs Coordinator, Communications Coordinator and the Office Administrator. The credit card limit will be \$15,000 per card. The credit card account will be reviewed on a monthly basis by the Executive Director. All credit card charges over \$500 will need prior approval of the Executive Director.

Finance, Budget, and Accounting Schedule: The Treasurer, the Executive Director, and the Finance Committee shall establish an annual schedule for budget preparation and approval, budget review, fiscal year audit, program budget estimates, committee budgets, and appropriate other reports. Schedule is based on a fiscal year from October 1 to September 30.

<i>April</i>	Committee Chairs receive requests for budgets
<i>July/August</i>	Budget Request forms and other program forms due
<i>July/August</i>	Finance Committee meets and reviews proposed committee and program budgets and formulates proposed Association budget
<i>September</i>	Treasurer/Finance Committee presents proposed Association budget to Executive Committee

September Approved individuals program and committee budgets
emailed to Committee Chair

Financial Statement Preparation and Distribution: It is the policy of NEWEA for the Executive Director and the Treasurer to prepare the financial reports every quarter for review and approval by the Executive Committee at their meetings.

Fiscal Year: The fiscal year shall be from October 1 to September 30.

Independent Contractors: It is the policy of NEWEA to evaluate criteria established by the IRS when assigning individual employee or independent contractor status. Individuals qualifying as independent contractors will sign a contract or invoice and will be issued IRS Form 1099 if compensation is \$600 or more during the fiscal year. All independent contractors and vendors will be required to submit IRS Form W-9 (Request for Tax Payer Identification Number and Certification).

Insurance: It is the policy of NEWEA to have an independent insurance consultant review the Association's insurance policies annually to ensure coverage and limitations adequately meet the needs of the Association and members.

Insurance will be secured as follows:

1. General Liability Insurance is purchased through an independent company to cover NEWEA office slip & fall insurance, commercial general liability, property insurance, employee health, employee accidental death, employee long-term disability, and workers' compensation insurance.
2. Insurance is purchased for Directors' and Officers' liability for NEWEA.

Investment Plan for Reserves:

Objectives: NEWEA will maintain a Reserve Fund at or above a targeted amount of 30% of its annual operating budget. Reserve monies shall be invested with a strong reputable financial investment organization to maximize interest while balancing risk. Reserve monies shall be defined as Certificates of Deposit, Money Market, Bonds and Mutual Funds, and Cash Reserve accounts. This is exclusive of restricted funds and exclusive of the main Checking Account.

Investments must be designed to support subsidies and donations.

Purpose: The purpose for reserves is to ensure the long-term financial health of the Association and to meet financial obligations.

Goals: The use of reserves that will lower the reserves below 30% of the annual operational budget shall be considered as a last resort.

Reserve funds would be available to meet the Association's financial obligations that cannot be met through actual revenue sources or through other budgeting measures.

Due to FDIC limitations, monies greater than \$250,000 invested in one financial institution shall be reviewed by the Executive Director and Treasurer. Investments less than \$250,000 in one financial institution are acceptable if they are backed in full faith and credit of the United States government.

Types of Investments: Investments shall be short-term cash surpluses in FDIC-insured certificates of deposit and money market, bond and mutual funds, and/or cash reserve accounts. Funds with defined maturity dates (ex. CDs) may be invested for a period of up to 2.5 years and are subject to consideration for renewal at maturity. No funds shall be invested with savings and loan institutions.

Investments shall be short-term cash surpluses in United States government obligations or federal agency obligations which are backed by the full faith and credit of the United States government.

No common stock, preferred stock or real estate will be purchased without the review of the Senior Management Team and approval of the Executive Committee.

Any and all interest income earned from these investments may be used as current fiscal year operating funds. The budget will reflect such anticipated revenues.

The Finance Committee shall review investment opportunities on an annual basis or as needed.

Bonds and Mutual funds shall have no penalty for withdrawals and need to be able to liquidate within 3-5 business days. Investment firm will provide an initial 90 day review on new funds and quarterly follow-up meetings. This may be adjusted at the discretion of the Executive Director and Treasurer.

Loans Prohibited: It is the policy of NEWEA to prohibit loans to members under all circumstances.

Purchasing Authority: All items purchased by the Association must be approved as part of the approved annual budget. If an item is not included in the approved budget, then it must be presented to the Executive Director and Treasurer for approval. If this item will affect the approved budget, then the Executive Committee must approve an adjustment

to the budget. Under special circumstances, the Senior Management Team may authorize such an expense to continue the operation of the Association.

Records Retention and Destruction: It is the policy of NEWEA to retain records as required by law and to destroy them when appropriate.

Refunds: It is the policy of NEWEA to publish the Association's Refund Policy on all order forms. No refunds will be allowed for dues. Full refunds for Conference/Seminars, less a processing fee, if appropriate, may be granted at the discretion of NEWEA if the customer or member requests the refund in writing, which explains why they are requesting the refund. Refund requests must be provided to NEWEA prior to the stated deadline or 30 days, whichever is less. Refunds issued will reduce the corresponding revenue account accordingly.

Software: QuickBooks shall be the base software for financial management.

V. DONATION POLICIES

Articles Governing the Management Funds donated to NEWEA

Any new funds (after date 10/1/2021) accepting donations under the name and/or management of the New England Water Environment Association (hereinafter, NEWEA) will be required to obtain an affirmative vote of a majority of the NEWEA Finance Committee.

Funds wishing to accept donations over a period greater than one budget year, and/or carry funds forward from one budget year to another must complete, to the satisfaction of the finance committee, the following:

1. The generally intended use of the funds. This means, in a general way, the causes, populations or other delineation of the objectives to be supported by the fund.
2. The permanent/ongoing board or committee (hereinafter "management committee") that is to be charged with decisions concerning the use and disbursement of funds. If no such board or committee is designated, the NEWEA SMT shall be charged with making these decisions.

Each Fund/Committee will be designated as either a Level A fund or a Level B fund. Level A Funds shall be those Funds having a balance of \$25,000.00 or more. Level B Funds shall be those Funds/Committees having a principal donated balance of less than \$25,000.00. The characteristics, requirements and management details for each level of fund are explained below.

Level A Funds are generally expected to carry a principal balance forward from one NEWEA fiscal year to the next. Level A Funds, or any portion thereof, may be invested in a "sub account" of the NEWEA non-operating (reserve) fund (currently these funds are managed in a portfolio with Merrill Lynch) by a vote of the fund's management committee.

Any funds so designated will be accounted for separately from the general non-operating invested funds. The funds will mimic the investment strategy generally (mix of stocks, bonds, cash etc.) employed by the general NEWEA non-operating fund.

Record of additions to, and withdrawals from, the investment sub account will be allowed throughout the NEWEA fiscal year and will be accounted for individually.

Reports will be available to the management committee of the fund quarterly (generally at or around the time of regular quarterly meetings of the NEWEA executive committee).

In recognition of the time required for NEWEA staff to manage, publicize, report and generally support the Fund and its management committee, Level A funds will be assessed a general management fee of 10% of the total funds donated to the fund in any calendar year. In addition, an annual "investment fee" will be charged to the fund and paid to the investment advisor (currently Merrill Lynch) in the amount of 0.85% of the invested fund balance. These fees will be charged monthly as 1/12th of the 0.85% cited above.

Any funds donated to a Level A fund that are not so invested shall remain in the general checking (and/or money market and/or general savings account) of NEWEA.

Level B funds are managed as a group and are not tracked individually and are not subject to accounting as a separate sub account, but will be invested when so voted by the responsible management committee (or in the absence of a designated management committee the senior management team) as a single group investment account.

Level B funds will be authorized to withdraw or add funds to the group investment account annually as a part of the NEWEA budget process. Any returns from the group investment will be credited to each Fund comprising the group investment account on an annual basis at the time of the association's audit.

Level B funds will be assessed a management fee of 10% of the total funds donated to that fund in a given fiscal year. In addition, an investment fee equal to 0.85% of the investment balance will be paid to the investment advisor in monthly charges of 1/12th of the 0.85%.

Level B funds are not expected to operate as an endowment. That is, level B Funds are not expected to have ongoing principal balances intended to generate returns (interest and dividends, etc.) annually year after year.

Fees delineated for both level A and level B funds are exclusive of any fees charged to NEWEA for credit card and check processing as well as cash (such as merchant fees, bank charges, etc).

The list of approved funds shall be updated with each update of the Accounting and Financial Policies Manual. Adding or removing donation funds from the list requires approval by the NEWEA Finance Committee.

As of the adoption date of these articles (11/18/21) the following funds are active:

Donation Fund	Management Committee	Level
General Fund (NEWEA Administration/Operations)	N/A	B
Kate Biedron Memorial Fund	TBD	A
Terry Campbell Memorial Fund	Scholarship Committee	A
Edward N. Nazaretian Memorial Fund	Young Professionals Committee	B
Public Education and Outreach	Youth Education Committee	B
Scholarship Funds	Scholarship Committee	B
Student Activities	Student Activities Committee	B
Water Warriors	Workforce Development Committee	B

VI. TRAVEL POLICY: FINANCIAL GUIDELINES -- GUIDELINES FOR DEVELOPING OFFICER AND NEWEA DIRECTOR BUDGETS

1. Officer Budgets

Since NEWEA is a Not-for-Profit Association of volunteers, **budgets are intended to subsidize the cost of executing officer duties and responsibilities.**

In general, when an individual accepts the nomination to become an officer, NEWEA assumes that the individual with concurrence of his or her employer will be able to carry out his or her officer responsibilities without significant reliance upon NEWEA. Therefore, NEWEA assumes that each individual will be responsible for the overwhelming majority of expenses associated with the time and expenses to carry out officer duties and responsibilities. NEWEA understands that not every officer will have the ability to defer every expense relating to executing officer duties and responsibilities. Therefore, NEWEA has prepared budgets for each officer to help subsidize costs that might not be able to be reimbursed elsewhere.

The NEWEA fiscal year begins on October 1 of each year. All officer budgets are annual budgets and are intended to be utilized during the term of office beginning at the close of the Annual Conference within that fiscal year. Officers who have multiple year terms will have a new annual budget available to them beginning at the close of the Annual Conference as described above. Unexpended budgets will not be "rolled over" to a subsequent year.

There are a number of activities and/or events that NEWEA would like to see officers participate in. The following table presents Officer budgets' and a matrix of the types of activities and/or events – outside of the Annual and Spring Meetings, Executive Committee Meetings, Specialty Conferences and other routine Association activities - that these budgets are encouraged to subsidize if need be:

Officer	Budget	WEFTEC	WEFMAX	Planning Session	ASA, Other Aff.
President	\$2,500	√	√	√	√
President Elect	\$2,000	√	√	√	√
Vice President	\$1,500	√	√	√	√
Treasurer	\$750			√	
Secretary	\$750			√	
Past President	\$1,000	√	√	√	
Meeting Management Dir.	\$750			√	
Communications Director	\$750			√	
WEF Delegate (3)	\$1,500	√	√	√	
NEWEA State or Council Director (9)	\$750			√	√
Extraordinary Travel Expenses	\$1,000	?	?	?	?
Extraordinary Visiting Dignitary Expenses	\$1,000	?	?	?	?

While each budget can be used for purposes not included within the above matrix, it is assumed that most or all other activities and/or events are routine and less likely to need to be subsidized.

2. Other Budgets

Officers and/or others, upon approval of the President or the Executive Director if the President is not available, may request additional funding from one of two additional accounts: Extraordinary Travel and Extraordinary Visiting Dignitary Expenses.

Extraordinary Travel is considered travel not originally budgeted for but required unexpectedly by a member. Example: NEWEA needs representation at an ASA meeting from an individual who had not planned to attend and whose employer will not pay for lodging and meals.

Extraordinary Visiting Dignitary Expenses are considered to be those expenses relating to the professional courtesy that NEWEA might give to an individual from WEF or another MA when visiting NEWEA or vice versa. Example: An Officer meets a visiting dignitary for dinner at a NEWEA event. Once again, reimbursement will be considered if there is no other means for the officer to be reimbursed.

In either case, Extraordinary Travel or Extraordinary Visiting Dignitary expenses', the individual requesting reimbursement must receive approval prior to expending any funds for an intended purpose.

3. Annual Budget Preparation Guidelines Instructions

- a) Familiarize yourself with the *Guidelines for Annual Budget Preparation* before preparing your budget. If you have any questions or comments, please contact the NEWEA office.
- b) Committee expenses are divided into various categories as shown on the NEWEA COMMITTEE BUDGET REQUEST FORM distributed by the Finance Committee Chair (a sample copy is included in the appendix to this manual). Expenses associated with the Annual and Spring meetings should be listed in the appropriate column. The budget amounts to be included in the Annual and Spring meeting columns should be coordinated with the Conference Arrangements Committee Chair as these costs will vary from venue to venue. Sufficient backup or justification must be included to support all budget requests.
- c) In addition to completing the NEWEA COMMITTEE BUDGET REQUEST FORM described above, the COMMITTEE BUDGET REQUEST FORM - NARRATIVE must be completed to explain how the budget(s) requested will be used by the committee. Narratives should be as detailed as possible in order to facilitate review by the Finance Committee.
- d) If your committee is planning a specialty seminar, a SPECIALTY PROPOSAL FORM must be completed in addition to your NEWEA COMMITTEE BUDGET REQUEST FORM. All forms must be submitted to the Finance Committee for review and approval.

4. Annual Budget Preparation Guidelines

When preparing your committee budget, be reminded that NEWEA is a not-for-profit organization that depends upon its Committee Chairs and members to provide volunteer services. The following are provided as guidelines for budgeting for committee meetings with the understanding that specific circumstances may vary and variance from these guidelines may be warranted.

5. Committee Meetings and Associated Costs

When preparing your budget, always consider the following:

- a) Is the expenditure necessary?
- b) Where is the meeting being held?
- c) Can I opt for a conference call?
- d) How many people will be participating?
- e) Will I need any outside support - audio or visual etc.?
- f) What do I really need?
- g) Would I spend this amount if I were paying for it personally?
- h) Is the budget reasonable considering other activities I expect to carry out with my committee?

6. Mailings/Postage

Large mailings (over 250 pieces) can be printed, collated and mailed using the NEWEA “contracted” printer and bulk mail permit provided the mailing is available to the printer at least 3 weeks in advance of the expected delivery date. For all other mailings, current first class mailing rates should be used. Contact the NEWEA office for details when preparing your budget if you plan on using the bulk mail permit.

7. Copying/Printing

When necessary, the NEWEA “contracted” printer can be utilized for large amounts of copying or printing. Contact the NEWEA office assistance in obtaining cost estimates if you are planning on using the NEWEA “contracted” printer.

8. Airfare

For individuals traveling on NEWEA related business or when budgeting for out-of-town speakers whose presence at a meeting would not otherwise be possible, only the cost of coach airfare will be allowed for reimbursement.

9. Ground Transportation

For individuals traveling on NEWEA related business, public transportation when available should be the travel means of choice. If NEWEA business is incidental to other planned employer related business travel, costs should not be considered for reimbursement by NEWEA.

10. Personal Auto/Parking

Where NEWEA business requires use of an individual’s personal automobile, only approved mileage will be reimbursed. Approved mileage will be reimbursed at the current IRS approved mileage rate. Parking for NEWEA associated business is generally not reimbursable. For approved parking, only reasonable self parking charges will be allowed for reimbursement.

