PRESIDENT’S MESSAGE
Susan C. Kattelus
Eastern Michigan University

The GNP midyear meeting in Washington DC February 7 and 8, 2003 offered members a little bit of everything: technical updates by top professionals, excellent research paper presentations by members, time to collaborate on research projects, interaction with public administration doctoral students, the pleasure of bestowing a special honor to one of our members, a business meeting in which we approved a special service to the section award, time to visit friends and see some of our capital’s major attractions, and good food and socializing. Nan from the AAA said she had never been to a meeting where she heard so much laughing! That was probably Saturday morning with discussants Randy Elder, Paul Copley and master of ceremonies, Smitty.

On the next page you can read about the highlights of the meeting. The executive committee really stepped up and helped me by contacting professionals they know well in the area. One of those presenters was Jim Patton, FASAB Board member, professor at the Katz Business School at University of Pittsburgh, and long time GNP section members who we surprised at the end of his session with the Enduring Lifetime Contribution Award. Dr. Patton’s achievements are highlighted on page 2.

By having all the sessions and lunch on both days in the same room at the Hamilton Crowne Plaza members had an opportunity to engage in discussions about teaching and research with familiar colleagues and new folks who joined us for the first time. I asked members to reflect on two provocative questions during our working lunch:

1) Are you researching and writing for higher quality journals, and if not, what would it take?

2) Do you currently interact with the public administration faculty on your campus?

We now look forward to the annual meeting in Hawaii August 3-6, 2003. We all face travel budget constraints and this meeting is obviously more expensive than others, but I hope you will consider it a good investment and join us. We will have a GNP Luncheon on Monday at noon as is our tradition with a featured keynote speaker. I welcome suggestions for a speaker. Vijay has again done an excellent job with the research paper sessions. Come a few days early or stay later.

Rich Brooks is already planning the 2004 midyear meeting that will be hosted by the University of Houston, C. T. Bauer College of Business on February 6-7, 2004, in Houston, Texas. Hotel information will be forthcoming soon. If you are not receiving regular email announcements from Smitty, then send him your email address so we can include you in our listserv (see Smitty’s announcement on page 3).

Enjoy the rest of this semester that you may call Spring at your school, but at mine it’s called Winter for a very good reason. We’re still deep in winter here although I’m writing this in March!
Jim Patton Receives Enduring Lifetime Contribution Award

The GNP section proudly honored Dr. James M. Patton with the Enduring Lifetime Contribution Award at the 2003 GNP midyear meeting in Washington DC. This award is not an annual award. It is given to a person whose contribution is of enduring importance. Previous recipients of this award are Earl Wilson, Robert Freeman, Robert Anthony, Mort Dittenhofer, Leon Hay, Cornelius Tierney, William Broadus, Martin Ives, and Charles Bowsher who have all made a lasting impact on governmental or nonprofit accounting.

Dr. Patton is a Professor of Business Administration at the Katz Graduate School of Business and is currently a member of the Federal Accounting Standards Advisory Board. He has a Ph.D. in Business Administration, MBA (Accounting), and A.B. in Psychology from Washington University and is a certified public accountant. Jim has achieved success as a researcher in the area of governmental and nonprofit accounting, as well as generously shared his talents in several important service positions.

Among his research accomplishments, Dr. Patton is known his work on signaling, monitoring and the certificate of achievement for excellence in financial reporting with John Evans in 1983 and 1985 that appeared in the *Journal of Accounting and Economics* and *Journal of Accounting Research*. His work in 1992 on interperiod equity is also widely cited. Other publications of his appear in the *Journal of Accountancy*, *Accounting Horizons*, and *Research in Governmental and Nonprofit Accounting* (RIGNA).

Jim has also distinguished himself as an exemplary provider of service—to the Municipal Credit Division of the Mellon Bank in 1983, as an Academic Research Fellow at the Governmental Accounting Standards Board, and to our own GNP section of the AAA. He teaches in the areas of governmental and nonprofit accounting, as well as financial and international accounting. Several doctoral students can point to Jim as influential in their professional lives, including Jayaraman Vijayakumar (Vijay).

We thank Jim for his example and the positive impact he has had on us, and hope he will stay active and continue to inspire those in our section.

Highlights from the 2003 GNP Midyear Meeting

The Hamilton Crowne Plaza on 14th and K Streets in Washington DC was the site of the Government and Nonprofit Section’s midyear meeting February 7 and 8, 2003. There were 34 registered participants including several people new to the section. We were fortunate to have a distinguished panel of professionals from the Washington DC area who generously made time to be with us on a very snowy day.

On Friday, Jim Patton shared insights from his role on the Federal Accounting Standards Advisory Board including possible research areas of interest to our members. Wendy Comes, Executive Director of FASAB, was in the audience and contributed to the discussion. At the end of his presentation, we surprised Jim with the section’s Enduring Lifetime Contribution Award (see column to left).

Marsha Buchanan from the GAO spoke about the revised *Government Auditing Standards* (yellow book) and independence issues from her unique vantage point. Linda Lampkin and Mark Hager from the Urban Institute, experts in the field of nonprofit accounting, followed. Linda, Program Director of the National Center for Charitable Statistics, spoke on electronic reporting for nonprofits, the unified chart of accounts, and Desktop 990. Mark, director of the Center on Nonprofits & Philanthropy, presented a paper on overhead costs study relating to grant writing and professional fundraising costs and engaged the group in a discussion.

After a box lunch in the meeting room where discussions continued, we heard from Mary Foelster from the AICPA about the revised Audit and Accounting Guide Audits of State and Local Governmental Units (GASB 34 edition) including new language in the audit opinions, materiality issues, SAS No. 99 and the recent Audit Risk Exposure Draft. Captain Larry White from the U.S. Coast Guard and a member of the AICPA Government Performance and Accountability Committee, spoke to us about cost accounting issues in a federal agency. Staci Henshaw, Auditor of Public Accounts for the Commonwealth of Virginia, shared her experience with GASBS 34 implementation at the state and local government levels.
We took the metro to dinner at America DC in Union Station and enjoyed good food and a view of the White House in one direction and the bustle of Union Station in the other.

Saturday morning Dana Forgione moderated an excellent research paper session, organized by Vijay. The following papers were selected in a blind review process, and we benefited from excellent commentary by these discussants:

- “Risks and Rewards of Nonprofit Revenue Concentration” by Peter Frumkin and Elizabeth Keating both of Harvard University. Liz was unable to attend so discussant Larry Johnson competently presented the issues in the paper.
- “Is Accounting Information from Charitable Organizations Useful to Donors—A Review of the Value Relevance Literature” by Linda Parsons, George Mason University, discussed by Andrea Roberts of Boston College.
- “What does ‘Operating Income’ Really Mean? An Analysis of the Financial Statements of Private Colleges and Universities,” by Mary Fischer, University of Texas at Tyler, Teresa Gordon, University of Idaho, Janet Greenlee, University of Dayton, and Elizabeth Keating, Harvard University, discussed by Randy Elder—Syracuse University.

Later in the morning, Saleha Khumawala of the University of Houston moderated a session that included these two papers:

- “Managing the Uses of Horizontal Accounting Information in a Strategic Alliance Between Nonprofit HealthCare Providers and an Investor Owned Managed Care Corporation” presented by Louis J. Stewart, New York University and coauthored with Mark Covaleski, University of Wisconsin-Madison with discussant Rita Cheng, University of Wisconsin, Milwaukee.
- “Assessing the Correlates of GAAP Adoption in Small Local Government,” by Deborah A. Knudson and Justin Marlowe, doctoral candidates in public administration from University of Wisconsin, Milwaukee, discussed by Paul Copley. Both of these students received doctoral travel grants from the section.

Dr. Terry Patton gave an excellent update of GASB’s technical agenda and potential research topics and this discussion continued through another box lunch in the meeting room. The section is fortunate to have such an active member as Terry to give us timely technical updates and insights on governmental GAAP and standards-setting.

Smitty (aka Robert Smith) led the group in a discussion of GNP education issues for the remainder of the time, that included Janet Greenlee sharing a recent nonprofit presentation of hers, and Smitty’s discussion of calculators in class. At that point, members were then on their own to take advantage of the rich experiences that Washington offers with GNP colleagues and friends.

Tentative plans for next year’s midyear meeting being organized by President-elect Rich Brooks are to go to The Bauer College of Business at the University of Houston with host Saleha Khumawala.

**NACUBO Opportunity**

Look for an email message from Smitty soon that will describe an opportunity for a member to serve as the AAA-GNP representative to the National Association for College and University Business Officers (NACUBO) starting in January 2004. The organization appreciates the fine work of Mary Fischer over the years and is ready to formalize the relationship between our two organizations with her successor as they look forward to the future. Interested parties can nominate themselves or others and then the Executive Committee will make a recommendation to NACUBO. Details about the commitment will be in the email, but feel free to express your interest or nomination for the position to Sue Kattelus at susan.kattelus@emich.edu

**Stay in Touch with the GNP Section**

Do you know Smitty? Well, he wants to know you; or, more precisely, he wants to know your e-mail address. Smitty is the Chair of our Information Technology Committee and the incoming Chair of the Education Committee. Right now, the IT Committee’s principle job seems to be to send out e-mails announcing various Section activities. Smitty knows he doesn’t have everyone’s e-mail address. So, if you are not currently receiving e-mail messages from Smitty, please send him your address. We want the Section’s distribution list to be as complete as possible.

Please send your e-mail address to: smitty@mtsu.edu
Minutes of the 2003 Business Meeting
of the Government and Nonprofit Section
of the American Accounting Association

President Sue Kattelus called the business meeting to order at 1:15 PM on February 7, 2003 at the Crowne Plaza Hotel in Washington, DC. The agenda for the meeting was the same as that for the Executive Meeting that convened at 8 am the same morning.

I. Minutes of previous meetings
The Business Meeting Minutes from the 2002 Annual Meeting held in San Antonio on August 15 were presented. Kitty Pumphrey moved the minutes be accepted as presented. The motion was approved.

II. Secretary/Treasurer Report
The December 31, 2002 statement of activity was presented that displayed a cash balance of $26,671.54. The only midyear meeting activities included were two registrations totaling $180. As of December, section revenues exceeded expenditures by $1,971.93. The report was approved as presented.

As of December, the annual contribution to GASB had not been recorded. A 2003-04 disbursement of the $2500 contribution was discussed. At the risk of a possible GASB deficit, John Engstrom moved the contribution be disbursed, Janet Greenlee seconded the motion and the motion was approved.

A comparative membership analysis was not presented although the current membership is reported by AAA HQ to be 500 full and 34 associate members. Of that total, 119 full and 15 associate members were reported with an August 2002 expiration.

III. Committee Reports
a. Research
Jayaraman Vijayakumar thanked Randy Elder for providing a fantastic list of reviewers. Eight submissions were received for the mid-year meeting and five were accepted. Annual meeting submissions totaled 27. The reviews are due February 17. The annual meeting will have a CPE research session (if approved by AAA) on the contemporary issues relating to performance reporting and measures.

The GNP data availability web site is in operation. http://coborgs.isu.edu/aaagnp/SectionInformation/Research/dataAvailability.htm

b. Education
Robert Smith (Smitty) reported that the annual meeting would address post GASB 34. The session will include the standard’s impact on teaching, lessons learned in implementing the new reporting model and a GASB update.

This mid-year program will be different Mary Foelster will present information on the AICPA performance and accountability committee activities. Marsha Buchanan will present GAO update. Following the presentation, the attendees will breakup into groups to discuss from their perspectives what is going on in GNP education and curriculum.

c. International: Saleha Khumawala extended an invitation for participation in the DSI International conference being held in Shanghai, China July 4 – 8. She is trying to put together an accounting track but has not had any responses to date. Saleha also reported a special issue of the Journal of Public Budgeting, Accounting and Financial Management will be forth coming even though not enough fraud papers were submitted by section members.

d. Standards: Kitty Pumphrey extended an alert that two exposure drafts on asset impairment and budget reporting are out. Comments and responses are due February 28. She would appreciate receiving input from the membership but if nothing is received, she would respond for the section. Kitty also reported that a new exposure draft on OPED would be available in February with comments in either March or April. Comments on the new ED would be appreciated.

e. Doctoral Program Liaison: On behalf of the chair, President Kattelus announced that two students would receive travel grants. The students, Deborah Knudson and Justin Marlowe of the University of Wisconsin will present their paper in the research paper session on Saturday.

f. Membership: No report was presented

g. Regional Reports (Richard Brooks coordinating):
Katheryn Jervis reported three papers were received for the Northeast regional meeting but she didn’t know if all three would be on the program. From the Ohio region it was reported that Florence Sharp is retiring. This discussion resulted in a proposal to the business meeting to have the nomination committee solicit nominations and email a ballot for the Section’s Service Award. Rita Cheng reported that two papers were received for the Midwest meeting and invitations have been extended to present the papers at the meeting. Alice Ketehand reported the Southwest region will have a GNP paper session with two papers, one of which, a paper authored by Bobby Duron, will receive the 2003 McGraw-Hill/Irwin Distinguished Paper Award. A second session at the Southwest meeting is a GAAP update by Mary Fischer who is receiving the 2003 Prentice-Hall Outstanding Educator Award. Larry Johnson reported one paper had been submitted for presentation at the Western regional meeting. There were no reports from Mid-Atlantic and Southeast regions.

h. Historian: John Engstrom reported that he will spend the summer organizing and sorting the GNP data currently stored in his basement. He hopes to post some of the more interesting information on the Section’s web site.
i. **Information Technology**: Robert (Smitty) Smith reported that the information is distributed as it is provided to him. He asked that if anyone in the room was not receiving information to please provide him with their email address.

j. **Newsletter**: President Kattelus reported for Teresa Gordon that the next newsletter material is due at the end of the month. All submissions would be appreciated.

k. **Webmaster**: Kitty Pumphrey reported that the data availability link had been posted. She also reported that the doctoral travel grant recipients would be posted.

l. **Long-Range Planning**: No report was presented

IV. **Nominations**
Rita Cheng reported the following slate on behalf of Don Deis. For President: Richard Brooks, West Virginia University. For Vice President: Mary Fischer, University of Texas at Tyler. For Secretary/Treasurer: Dana Forgione, Florida International University. For VP Practice: Andrew Blossom, KPMG, St Louis, MO. Kitty Pumphrey moved that the nominations be accepted as presented. Saleha Khumawala seconded the motion. The motion passed.

A general discussion regarding VP Practice concluded with an agreement that the position should be rotated. It was also agreed that the position could be filled by someone from the GAO not just a national accounting firm.

V. **Old Business** None was presented.

VI. **New Business**
Since the Section's business meeting was scheduled for the 2003 Mid-year meeting due to an anticipated small attendance at the 2003 Annual Meeting in Hawaii, those present were asked when the 2004 business meeting should be scheduled. No opposition was expressed to have the business meeting scheduled for the mid-year meeting.

Richard Brooks reported planning for the 2004 mid-year meeting is underway. The program will be held on the campus of the University of Houston. Members were polled regarding the meeting date. General consensus was reached to schedule the meeting for the first weekend in February 2004.

Jayaraman ‘Vijay’ Vijayakumar reported that the annual meeting in August would have both a research and educational CPE session. The meeting will also include two or three research session. Sue Kattelus reported a luncheon would be planned with a speaker if possible.

President Kattelus reported that the nomination committee had been asked to present a representative nomination to the 2004 NACUBO accounting principle council at the August luncheon meeting.

President Kattelus asked the members present how do we recognize service to the Section. In the past, the GNP Outstanding Service Award was presented at the August meeting. This award should not be confused with the Enduring Lifetime Contribution Award based on research and education. Following a general discussion, John Engstrom moved that recipients should be nominated by the members and the recipient should be determined by the officers and committee chairs. Michael Granof seconded the motion. The motion passed.

The meeting adjourned at 2:40 p.m.

Respectfully submitted by Mary Fischer, 2002-03 Secretary/Treasurer

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**GASAC Update**
Sue Kattelus, Eastern Michigan University

The Governmental Accounting Standards Advisory Council met October 25 and 26, 2002 in Phoenix, AZ in conjunction with the Association of School Business Officials International (ASBOI) annual conference.

FAF Trustee Richard Johnson reported on the Sarbanes-Oxley Act’s mandate for FASB funding by SEC registrants and some discussion ensued about future GASB funding and possible fund-raising alternatives. GASB staff reported that there is a less than desirable response to Exposure Drafts and urged each of the 29 member organizations to develop a response for responding to each ED. David Bean, Director of Research at the GASB, reported on eight projects on the current agenda: asset impairment, budgetary comparisons, deposits and investments, economic condition, environmental liabilities, financial instruments, implementation guides, and other post-employment benefits (OPEB). Two ED’s on OPEB were released February 14, 2003 and the comment period ends April 30, 2003. The GASAC members provided feedback on tentative decisions on the economic condition reporting project and financial instruments project prospectus.

The next meeting is March 14-15, 2003 at the GASB offices in Norwalk, CT. I serve as vice-chair of the Agenda Committee. Agenda items include emerging issues, such as, how governments are balancing their budgets in the face of budget shortfalls, and GASB Prospectuses (prospecti?) on termination or early retirement benefits, fund balance/net asset treatment, and intangible assets.
GASB Update
Terry K. Patton, GASB

Since December 2002, the Governmental Accounting Standards Board (GASB) has been busy issuing one new Statement (Statement No. 40, Deposit and Investment Risk Disclosures, an amendment of GASB Statement No. 3) and four Exposure Drafts (EDs) that propose new financial reporting standards for asset impairments, budgetary comparison schedules, and other postemployment benefits (OPEB).

Statement 40, issued in February 2003, establishes disclosure requirements for deposit and investment risks that are common among state and local governments. The requirements of Statement 40 are effective for financial periods beginning after June 15, 2004, with earlier application encouraged. Governments will be required to make interest rate risk disclosures using one of five methods: a segmented time distribution, specific identification, weighted average maturity, duration, or the results of a simulation model. Governments are encouraged to select the method that they use to identify and manage interest rate risk.

Under Statement 40, governments generally will be required to disclosure information about the credit risk of their investments in debt securities using the credit quality ratings established by nationally recognized rating agencies. Investments in obligations of the U.S. government or explicitly guaranteed by the U.S. government will be exempted from these disclosure requirements. Governments will also be required to disclose information about the concentration of credit risk associated with their investments when investments in any single issuer represent 5 percent or more of total investments. These disclosures should identify the issuer and the amount of the investment.

Statement 40 significantly amends the custodial credit risk disclosures previously required by Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, by eliminating disclosures for the commonly referred to category 1 and 2 deposits and investments. Required custodial credit risk disclosures will be limited to:

- Deposits that are uninsured and either (a) uncollateralized or (b) collateralized with securities held (1) by the pledging financial institution or (2) by its trust department but not in the depositor-government’s name

- Investments that are uninsured, not registered in the name of the government, and held by either (a) the counterparty or (b) the counterparty’s trust department or agent but not in the government’s name.

For deposits and investments that are exposed to foreign currency risk, Statement 40 will require disclosure of the U.S. dollar balances of the investments, classified by currency denomination and investment type.

The comment deadline for the first two exposure drafts (discussed in the Fall 2002 GNP News) ended February 28 and described Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries, and Budgetary Comparison Schedules—Perspective Differences.

In February 2003, the GASB issued additional exposure drafts. The first, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB), would establish measurement, recognition, and display requirements for OPEB expense/expenditures and related liabilities or assets as well as disclosure requirements in the financial reports of government employers. In general, the ED would require employers to report the cost of OPEB and the outstanding obligations and commitments related to OPEB in a manner similar to the current pension reporting requirements. The second ED, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, would establish financial reporting standards for OPEB plans and generally would be consistent with the approach used for pension plans. The comment deadline for both OPEB EDs is April 30, 2003.

Healthcare Financial Management?

The international society for RESEARCH IN HEALTHCARE FINANCIAL MANAGEMENT invites you to attend its 9th Annual International Symposium & Workshop on August 14-16, 2003 in the Hyatt Regency Baltimore on the Inner Harbor, Baltimore, Maryland. There will be presentations on research, demonstration projects, panel discussions, and case studies. Keynote speakers include Paul R. Willging and Stuart Guterman. The meeting is co-hosted this year by Florida International University. For more information, go to http://www.rhfm.org or send e-mail to Dana A. Forgione at forgione@RHFM.org).
GNP Section Grants Available

Doctoral Dissertation Grants
The GNP Section sponsors a competitive dissertation grant program to help defray certain costs (up to $1,500) for individuals conducting dissertation research on government and nonprofit topics. An applicant must be a doctoral candidate with a major or emphasis in accounting from any doctoral granting institution in the United States of America or foreign country. Applications must be received by May 1.

The grant application should include:
1. An application letter explaining the nature of the project, current stage of the project, estimated completion date, how the award of a dissertation grant would contribute to the project, the nature of other grants received for the dissertation, and contact information (phone and e-mail).
2. A budget detailing the items and amounts for which funding is requested;
3. A copy of the dissertation proposal;
4. A letter from the dissertation chairperson stating the proposal has been defended and accepted, or if not yet defended, that a firm commitment exists to permit the applicant to proceed with the proposed dissertation.

Requested funds may be used to defray or reimburse costs directly related to and necessary for completion of the dissertation. Included among the authorized purposes for grant funding is travel to collect data, purchase of data, and preparation and mailing of questionnaires. With adequate justification other costs essential to completion of the dissertation, such as coding of data and data entry, may also be considered for funding. Funds will not be provided for such costs as tuition and fees, computer use charges, word processing, and printing and binding the dissertation. In addition, grant funds will not be provided for purchase of computer hardware or software.

Send the application letter and attachments to: Dr. Suzanne Lowensohn (see address at end).

Travel Grants
The GNP Section is sponsoring $500 travel grants for the midyear GNP section meeting and the AAA annual meeting. The grants are intended to assist doctoral students interested in GNP research by defraying a portion of the costs of attending these meetings and to allow doctoral students interested in GNP topics to interact with GNP Section members.

In return for the grant, recipients will be expected to attend GNP workshops (at no cost, of course) where they will be introduced to Section members that have similar teaching and research interests.

Applicants should send a letter, which describes their interest in governmental and nonprofit accounting teaching and research and provides support on why they feel they should receive the grant. Please include an e-mail address and phone number.

The deadlines for travel grant submissions are:
- May 1 for the annual AAA August meeting (Hawaii in August 2004)
- December 15 for our midyear meeting (Houston Texas in February 2004)

Send the application letter and attachments to:
Dr. Suzanne Lowensohn (see address at end).
GNP Doctoral Program Liaison
Department of Accounting
College of Business
Colorado State University
257 Rockwell Hall
Fort Collins, CO 80523-1271

If you have further questions regarding either the doctoral or travel grants, you can contact Suzanne at Suzanne.Lowensohn@business.colostate.edu or (970) 491-7481.

Research, Research, and More…
Jayaraman Vijayakumar,
Virginia Commonwealth University

1. GNP mid-year meetings – Five research papers were presented during the recent mid-year meetings held in Washington, D.C. The papers generated good discussions, and received excellent feedback from the participants and discussants (who I understand, spent long hours the night before making sure of that). Please get started working on submissions for the next mid-year. Formal announcement will follow in the next newsletter. Thanks to all authors who submitted papers, reviewers and discussants for their excellent work.
2. **GNP Data availability:** The report of the sub-committee set up last year by Dr. Don Deis for the purposes of compiling a list of data sources available and useful for GNP research is now available at: [http://coborgs.isu.edu/aaagnp/SectionInformation/Research/dataAvailability.htm](http://coborgs.isu.edu/aaagnp/SectionInformation/Research/dataAvailability.htm). This site can also be accessed by going to our GNP section web page, and then clicking on Research and then GNP data availability. I would strongly encourage all members to review this information and provide feedback for updating and adding to the information available in this report. Please also convey this information to doctoral students in your program so that hopefully, we can continue to add fresh entrants to GNP research.

3. **Annual meetings** – We have a record number of submissions for the GNP section for the annual meetings this year. I strongly believe that this is due to increasing interest in GNP research and not due to the location (Who would want to go to Hawaii of all places?). Hopefully, we can keep this up and build on the momentum in the succeeding years. Once again, thanks to all the reviewers for their painstaking and prompt responses. Thanks also in advance to our section members who have volunteered to be discussants and moderators.

Like in previous years, we will be having a research CPE session during the annual meetings. The session will be on Sunday, August 3, between 1-4 p.m. The tentative title for the session is “Contemporary Issues Relating to Performance, Performance Reporting, and Performance Measurement in Government and Nonprofit Research”. Presenters so far include Drs. Rita Cheng and Robert Eger III – University of Wisconsin (Milwaukee), Drs. Dana Forgione and Krishnamurthy Surysekar (Florida International University), Dr. Sarah Nutter (George Mason University), Dr. Ken Smith (Pepperdine University), and Dr. Lela Pumphrey. The program is still tentative and will be finalized in the next few weeks. I request section members attending the Hawaii meetings to sign up for the CPE research session for two reasons: 1. The program promises to be relevant and interesting with several of the presenters talking about their own research in these areas, with ample discussion time devoted to examining areas for future research, and 2. All fees from the session go to our GNP section.

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The Government & Nonprofit News is published three times a year (Spring, Summer and Fall) as a service to the GNP Section Members of the AAA. The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is May 12, 2003. Submit newsletter items (max 350 words per item) to:

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