



American Accounting Association **Government and Nonprofit Section**

GOVERNMENT & NONPROFIT NEWS

American Accounting Association

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PRESIDENT'S MESSAGE

Marc A. Rubin

Miami University

I hope to see many of you at Section activities in Philadelphia. On Sunday, August 13 the Section will be sponsoring two CPE courses. The morning workshop will be on "Teaching FASAB Issues across the Curriculum." This should be very informative for anyone interested in teaching or researching federal government accounting and reporting issues. Federal government accounting and reporting is an important topic that has not received the attention from academics that it deserves. Sunday afternoon the Section will sponsor a workshop on "Research in International Government and Nonprofit Accounting." The presenters in this workshop are the leading authorities from around the world on international government accounting. This is a wonderful opportunity to interact with the experts in this field.

There will be two research paper sessions devoted to GNP topics during the meetings and three additional GNP papers presented during the Forum. On Tuesday morning the research papers are on government accounting and auditing topics. Tuesday afternoon's session has papers devoted to accounting for nonprofit organizations. The Forum papers deal with healthcare and nonprofits and will be presented on Wednesday.

The Section business meeting and luncheon will be on Monday. I am pleased to have as our luncheon speaker Jonathan A. Saidel, City Controller of Philadelphia. Mr. Saidel has co-authored a recent book on the operations of city government. In addition to the Section business

meeting, anyone interested may attend the Section's Executive Committee meeting (time and place still to be determined, please contact me for further information). If anyone has an agenda item for either the executive or business meeting, please contact me. I encourage all members to be active in the Section and if you are interested in serving on a Section committee, please feel free to contact the committee chair or one of the Section's officers.

I would also encourage Section members to consider attending Wednesday's plenary session presented by W. Steve Albrecht and Robert J. Sack. Professors Albrecht and Sack are the primary researchers on the study of "Strategic Thinking on Accounting Education for the 21st Century." This study is co-sponsored by the AAA, AICPA, IMA and Big 5. This study, even before its completion, stimulated considerable discussion at the AAA mid-year Council meeting in March. The results of the study have the potential to significantly impact the future of accounting education. As a Section we will need to consider how the study's results should influence the future of government and nonprofit accounting education.

Other items that were discussed at the AAA Council meeting included the AAA strategic planning process, a report from the Task Force on the Status of Small Sections, modifications and new charges for a variety of AAA committees, the AAA budget and the report from the Executive Director. Feel free to contact me if you would like to know more about any of these topics. As part of the meeting a reception was held at the AAA headquarters. Meeting the staff of the AAA was a great benefit and I came away with the feeling that the AAA

staff tries to accommodate to the best of its ability the needs of its members.

I would like to thank all the members who have actively participated in the section over the past year and again encourage future participation by all members. I greatly appreciate the opportunity to serve as President of the GNP section. We have started a number of new initiatives this year and I hope that we will continue them in the future. The GNP Section has been the most important professional organization impacting my career and I hope that it will continue to have a significant impact on the careers of many other members. Enjoy your summer and see you in Philly.

**GNP ACTIVITIES AT THE
2000 AAA MEETING IN
PHILADELPHIA, PA**

**CPE SESSION #17
GNP Education Workshop
Sunday, August 13, 2000
8:30 am - 12:00 pm**

Title: Teaching FASAB Issues Across the Curriculum

Description: This workshop will cover current issues in federal government accounting and auditing. Discussion will include how the FASAB's technical agenda over the last few years can provide exciting "real-world" current event discussions and cases in all courses within the accounting curriculum. Bring your colleagues who teach managerial and auditing courses, and surprise them with the breadth of topics tackled by FASAB as they set standards for the largest accounting entity in the world.

Format/Structure: Presentation and group discussion.

Intended Audience: All AAA members who want to learn more about federal accounting and explore ways to integrate topics throughout the accounting curriculum.

Presenters: Wendy Comes, Executive Director of FASAB; Professor Randy Elder, Syracuse University; and other FASAB members.

CPE SESSION #28



Government and Nonprofit Section

**GNP Research Workshop
Sunday, August 13, 2000
1:00 pm - 5:00 pm**

Title. Research in International Governmental & Nonprofit Accounting.

Description: This workshop will provide the latest in research designs, data availability and publication outlets for theoretical and applied studies in international governmental and nonprofit accounting. Several leading researchers will provide in-depth insight into their current projects, and journal editors will discuss the latest developments in data sources and publication outlets.

Structure of Workshop: The workshop will consist of a series of 45-minute technical presentation/discussion sessions. A journal editor will offer introductions and moderate each session. There will be two 10-minute refreshment breaks, and the workshop will end with a group discussion led by two journal editors. Each presenter will make an approximately 30-minute presentation of their work, followed by approximately 15-minutes for moderated feedback, questions and related comments from the workshop participants.

Intended Audience: This workshop is intended for anyone interested in the latest developments in research designs, data availability and publication outlets for research in international governmental and nonprofit accounting. Experienced researchers will gain the most recent update on the activities of their peers and have the opportunity to provide constructive feedback in a workshop environment. Those interested in applying their expertise to this dynamic area for the first time, or desiring to enhance their research ideas, designs, and professional

network will find insights from outstanding leaders and numerous opportunities for collaboration.

Presenters: James L. Chan, University of Illinois at Chicago; Adolf J.H. Enthoven, University of Texas at Dallas; Dana Forgione, University of Baltimore; Gary A. Giroux, Texas A&M University; Rowan H. Jones, The University of Birmingham; Saleha B. Khumawala, University of Houston; and Khi V. Thai, Florida Atlantic University.

GNP SECTION LUNCHEON

GNP PAPER SESSION
Tuesday, August 15, 2000
10:15 am - 11:45 am

Title: Governmental Accounting & Auditing

Moderator: Mary L. Fischer, University of Texas at Tyler

Paper 1: "The Effects of GAAP Regulation on Local Government Disclosure." **Author:** Angela Gore, University of Oregon. **Discussant:** Randal J. Elder, Syracuse University.

Paper 2: "Evidence of a Big Six Premium and a Self-Selection Bias on the Choice of an Audit Firm for Municipal Audit Fees." **Authors:** Andrew J. McLelland, Texas A&M University; and Gary A. Giroux, Texas A&M University. **Discussant:** Rita H. Cheng, University of Wisconsin - Milwaukee.

Paper 3: "Seasonality, Audit Fees, and Audit Delay in the U.S. Local Government Sector." **Authors:** Laurence E. Johnson, Colorado State University; and Stephen P. Davies, Colorado State University. **Discussant:** Kathryn J. Wilkicki, Providence College.

FASAB PANEL SESSION
Tuesday, August 15, 2000
2:00 pm - 3:30 pm

Monday, August 14, 2000
12:00 pm - 1:30 pm

GNP SECTION BUSINESS MEETING
Monday, August 14, 2000
2:00 pm - 3:30 pm

Title: Lifting the Impenetrable Fog: Developments in Federal Financial Reporting, Managerial Accounting and Auditing.

Moderator: Gary Previts, Case Western Reserve University and formerly Chairman of the AICPA FASAB Review Team.

Panel Members: David Mosso, Chairman of FASAB; Philip Calder, GAO, Chief Accountant and FASAB Member; and James Patton, University of Pittsburgh and FASAB Member.

GNP PAPER SESSION
Tuesday, August 15, 2000
4:00 pm - 5:30 pm

Title: Accounting for Nonprofit Organizations.

Moderator: Dana A. Forgione, University of Baltimore.

Paper 1: "Toward More Informed Evaluations of the Financial Statements of Charitable Organizations." **Authors:** William B. Baber, The George Washington University; Andra Alston Roberts, Boston College; and Gnanakumar Visvanathan, The George Washington University. **Discussant:** Dan Tinkelman, Pace University.

Paper 2: "Cash Management, Accounting Manipulations and Political Abuse in Public Pension Plans." **Author:** Tim V. Eaton, Marquette University. **Discussant:** Vaughan S. Radcliffe, Case Western Reserve University.

Paper 3: “Hospital Performance Surrounding the Bond Rating Revision Event.” **Author:** Kreag Danvers, Indiana University of Pennsylvania. **Discussant:** Susan A. Lynn, University of Baltimore.

Olga Danilytcheva, Hofstra University (10:15 am - 11:45 am).

Paper 2: “The Relationship between Hospital Performance Measures, Organizational Membership, Ownership, Geographic Location.” **Authors:** Susan B. Hughes, Butler University; and Lynn Ling X. Li, Butler University (10:15 am - 11:45 am).

GNP FORUM PAPERS Wednesday, August 16, 2000

Paper 1: “Statutory Regulation Using Accounting Information: Nonprofit Hospital Charity Care in Texas.” **Authors:** Mark P. Holtzman, Hofstra University; and

Paper 3: “A Comparison and an Analysis of the FASB, GASB, Anthony and Mautz Models for the Financial Reporting of Not-For-Profit Entities.” **Authors:** Saleha Khumawala, University of Houston; and Teresa P. Gordon, University of Idaho (2:00 pm - 3:30 pm).

GASB UPDATE Catherine L. Staples Randolph-Macon College

Highlights of recent activities of the Governmental Accounting Standards Board include the issuance of a final Statement, an Implementation Guide, and an Interpretation. In May, the Board issued Statement 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. In a nonexchange transaction, one government gives or receives value without giving or receiving equal value in the exchange. Statement 36 amends Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*, which required recipients of certain nonexchange revenue to apply differing accounting recognition methods from the provider government. Statement 36 results in symmetrical accounting treatment for both parties by eliminating any potential timing differences. Implementation of the new statement should be completed simultaneously with Statement 33, which becomes mandatory for periods beginning after June 15, 2000.

In addition, an Implementation Guide was issued to assist in the understanding and application of Statement 34. This guide contains almost 300 questions and answers generated by the GASB staff and an advisory group. In addition, the document includes illustrative financial statement exhibits and “how-to” exercises. The “how-to” exercises provide users with straightforward suggestions on how to comply with some of the requirements of Statement 34, including how to determine major funds, how to estimate historical cost using current replacement cost, and how to calculate composite depreciation rates. The guide is a major part of the extensive effort GASB is making to ensure a smooth transition for state and local governments as they implement Statement 34.

The Board also released Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*. This Interpretation clarifies the application of current standards regarding the classification of certain types of liabilities as either governmental fund liabilities or general long-term liabilities of the government. In particular, the Interpretation addresses several key elements, including one which requires governmental fund liabilities and expenditures to be accrued unless other accrual modifications exist. Also, it requires the elimination of the current classification of unmatured long-term indebtedness as governmental fund liabilities. Instead, they should be reported as general long-term liabilities. The Interpretation also states that if a government has provided financial resources to a debt service fund for payments of liabilities that will mature early in the upcoming year, it may accrue an additional fund liability and expenditure for debt service on general long-term debt. However, liabilities for such activities as compensated absences, claims and judgments, and special termination benefits should be recognized as governmental fund liabilities when they mature. Accumulating financial resources for the eventual payment of unmatured liabilities is not to be considered a governmental expenditure or liability. Interpretation 6 must be implemented at the same time as Statement 34.

GASAC UPDATE John H. Engstrom Northern Illinois University

The Governmental Accounting Standards Advisory Council (GASAC) met May 18-19 in Miami, Florida in connection with the annual meeting of the National Federation of Municipal Analysts. The meeting gave GASB and GASAC members a chance to interact with representatives of a major user group.

Earl Morris and Paul Soglin, two of the three "government trustees" of the Financial Accounting Foundation (FAF) were in attendance. They reported on the request by the 7 executive directors of the "public interest groups (GFOA, ICMA, etc.) that GASB not set standards in SEA reporting. The FAF encouraged GASB to move ahead with research in this area. In addition, during the meeting, GASAC members were asked by GASB members to GASB is participating, along with FASB, in a project to monitor electronic financial information delivery and its possible impact on accounting standards setting.

GASB plans to look at all standards that have been effective for at least five years to see if changes are necessary. More specifically, it is likely that the GASB will examine Statements 3, 6, 7, 14, 16, and 18.

GNP DISSERTATION

Andrea Alston Roberts received a GNP Section Dissertation Grant in 1999. She has recently defended her dissertation entitled: "Management of Financial Information in Charitable Organizations: The Case of Joint Allocations." Her doctoral work was completed at George Washington University under the direction of Professor William Baber. An abstract of her dissertation appears below.

Evidence reported in prior studies suggests that donations to charitable organizations are, at least in part, based on amounts committed to program services versus fund-raising or administrative activities. This study investigates whether charities use joint costs -- defined in Statement of Position 87-2 -- to manage amounts reported as program service and fund-raising costs. Statement of Position 87-2 permits reporting certain costs incurred in connection with fund-raising efforts (i.e., joint costs) as program costs.

Two ways that charities can alter joint costs are identified. First, organizations can reclassify direct costs as joint costs. Second, charities can change the proportion of joint costs allocated to programs and fund-raising. The study also investigates whether incentives to manage the cost of

express their thoughts on this issue. While most GASAC members were not ready to say standards should be set (some are against the idea), most agreed that GASB should move ahead with research at this time.

The major part of the meeting involved a presentation by staff on the current research project on SEA. GASAC members provided input. In terms of future plans, the following might be of interest:

Penny Wardlow, as a consultant, is developing a research plan as an approach to dealing with future issues.

Gil Crain is conducting interviews with users as a part of a plan to identify unmet user needs. program and cost of fund-raising ratios are influenced by organizational characteristics such as perceived efficiency, size, age, type, reliance on donations, and the use of fund-raising strategies that result in joint costs.

The study employs data from IRS Form 990 for 147 organizations. These data do not support the hypotheses that charities manage the allocation of joint costs to adjust the cost of program ratio. Furthermore, the data do not indicate that charities manage the cost of fund-raising ratio. Evidence is consistent, however, with expectations that charities alter joint cost pools to manage the cost of programs ratio. Finally, premises that organizational characteristics are correlated with management of joint costs are not supported.

CALL FOR PAPERS

The *Journal of Public Budgeting, Accounting and Financial Management (JPBAFM)* is planning a special issue on "Corruption in the Public Sector." This special issue will cover the impact of corruption both at the micro and macro levels of government and governmental entities in all countries around the globe. Research studies focusing on the impact of corruption beyond national boundaries are encouraged. Please submit two copies of a two page proposal (which will be evaluated by an editorial advisory board) to:

Saleha B. Khumawala, Editor, Special Issue JPBAFM, College of Business Administration, University of Houston, Houston, Texas 77204-6283. For further details please contact Saleha Khumawala: (phone 713-743-4829; fax: 713-743-4828; e-mail Saleha@uh.edu).

The 2001 Southwest Regional Meeting of the AAA is scheduled for February 27- March 3, 2001 in New Orleans, Louisiana. The Deadline for submission is **September 15, 2000**. Direct papers and inquiries to: James H. Thompson, Meinders School of Business Oklahoma City University, 2501 North Blackwelder Avenue, Oklahoma City, OK 73019-1493 (e-mail: jht@okcu.edu).

The 2001 Southeast Regional Meeting of the AAA is scheduled for April 26-28, 2001 in Tampa, Florida. The **The 2001 Midwest Regional Meeting of the AAA** is scheduled for April 5-7, 2001 in St. Louis, Missouri. The deadline for submission is **October 2, 2000**. Direct papers and inquiries to: Dr. Inder Khurana, School of Accountancy, University of Missouri, 317 Middlebush, Columbia, MO 65211-6100. (phone: 573-882-3474; e-mail: Khuranai@missouri.edu).

The 2001 Mid-Atlantic Regional Meeting of the AAA is scheduled for March 29-31, 2001 and is being hosted by West Virginia University in Morgantown, WV. Program coordinator, Dr. Richard Brooks (phone: 304-293-7843; fax: 304-293-0635; e-mail: brooks@wvu.edu) invites paper submissions, suggestions for panel discussions, suggestions for professional development workshops and volunteers for paper discussants and session moderators. The deadline for paper submission is **November 1, 2000**. For more information visit: <http://www.be.wvu.edu/aaa2001>

The 2001 Western Regional Meeting of the AAA is scheduled for May 3-5, 2001 in San Jose, California. Deadline for submission is **November 1, 2000**. Direct papers and inquiries to: Robert E. Holtfret, Central Washington University, 400 E 8th Ave., Ellensburg, WA 98926-7484 (e-mail: holtfret@cwu.edu; fax: 509-963-2875; phone: 509-963-2144).

The 2001 Northeast Regional Meeting of the AAA is scheduled for May 3-5, 2001 in Portland, Maine. The deadline for submission is **November 15, 2000**. Direct papers and inquiries to: Steven R. Jackson, Ph.D., C. P. A. Manuscript Chair, Department of Accounting, University of Southern Maine, 96 Falmouth Street, Box 9300, Portland, Maine 04104-9300 (phone: 207-780-4303; fax: 207-780-4662; e-mail: SJACKSON@USM.Maine.edu).

deadline for submission is **October 1, 2000**. Address papers and inquiries to Dan Ivancevich (E-mail: ivancevichd@uncwil.edu; Phone: 910-962-3509), or Susan Ivancevich (e-mail: ivancevichs@uncwil.edu; phone: 910-962-3509).

The third Asian Pacific Interdisciplinary Research in Accounting Conference is scheduled for July 15-17, 2001 at The University of Adelaide, South Australia, in association with the “*Accounting, Auditing & Accountability Journal*.”

Adelaide is the premier food and wine city of Australia, center of a thriving arts and film industry, and a top-rated convention city in the Asia Pacific, and home to the editorial offices of AAAJ.

We seek papers addressing the relationships between accounting, auditing and accountability and their social, economic, institutional and political environments including: social and environmental accounting; accounting and gender and/or feminist theories; accounting and accountability in the public sector; nonprofit organizations’ accountability; accounting policy and standard setting; corporate regulation and accountability; accounting professions; new forms of accounting and auditing; professional and business ethics; accounting and the public interest; critical, explanatory, oral and visual approaches to accounting history; critical and ethnographic case studies of accounting in action; accounting and management planning and control; accounting and technology; accounting and culture; accounting and the home; methodological and theoretical issues; and accounting communication.

Three paper copies of completed papers must be sent to Professor Lee Parker at the AAAJ editorial office (below) no later than **December 1, 2000**. All papers will be refereed. Refer to website address below for further submission requirements and details.

A forum for doctoral students, new faculty and emerging researchers will be held on July 14, 2001 immediately

prior to the conference. Attendance is strictly limited and will be by application. Refer to website for further details.

Website: <http://www.commerce.adelaide.edu.au/apira/>
E-mail: aaaj@commerce.adelaide.edu.au
Postal: APIRA 2001, School of Commerce, The University of Adelaide, Adelaide, South Australia 5005
Conference organizer: Ms Gloria Parker
Phone: 61-8-8303 5524
Conference Chair: Professor Lee D. Parker

The deadline for the submission of abstracts is **December 10, 2000**. Notification of acceptance of proposals will be made by January 31, 2001. Please send abstracts via e-mail (cigar@uv.es) whenever possible; fax (+34-96-3828287) and mail (see web site below) are also acceptable. For further information see the web at: <http://www.uv.es/~agimeno/archivos/Conference.html>

MEETINGS

2000 International Symposium & Workshop. The International Society for Research in Healthcare Financial Management will present its 6th Annual International Symposium & Workshop 2000 on **August 10-12, 2000** at the Hyatt Regency Baltimore on the Inner Harbor, Baltimore, MD. Outstanding papers will be eligible for publication in the Society's premier refereed journal, Research in Healthcare Financial Management, Vol. 6, No. 1. Visit the Society's website at: www.RHFM.org or call: 1-410-837-5253 for details.

The 2000 Accounting Behavior and Organizations Research Conference will be held **October 6-7, 2000** in Chicago, IL. The deadline to register for the conference is September 5, 2000. Early registration fee is \$215 (\$165 for submitting authors; \$56 for doctoral students). For additional information contact either Professor Timothy J. Fogarty; Case Western University; Cleveland, OH (phone: 216-368-3938; fax: 216-368-4776; e-mail: tjf@po.cwru.edu) or Professor Dennis Blin; Bryant College; Smithfield, RI (phone: 401-232-6402; fax: 401-232-6319; e-mail: dbline@bryant.edu).

The 8th Biennial Comparative International Government Accounting Research (CIGAR) Conference is scheduled for June 14-15, 2001 in Valencia, Spain. The general theme for this conference is Innovations in Governmental Accounting. Papers should relate to new governmental accounting trends and experiences, focusing on international comparison and governmental accounting diversity in different countries. GAAP in the public sector, accountability of public entities, performance measurement, reporting developments and challenges for sound accounting practices are examples of likely topics.

GRANTS & AWARDS

GNP Section Doctoral Dissertation Grant: The GNP section offers a \$1,500 doctoral dissertation grant. To apply for the grant an applicant must submit a grant application by **May 15**, to: Jim Kurtenbach; GNP Doctoral Program Liaison; Iowa State University; 342B Carver Hall; Ames, IA 50011 (phone: 515-294-9994; e-mail: jmk@iastate.edu). The grant application consists of a letter that explains 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, and identify other grants received for the dissertation. The request should be accompanied by a:

1. budget detailing the items and amounts for which funding is requested;
2. a copy of the dissertation proposal;
3. 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.

GNP Section Doctoral Student Travel Grant: Applicants for a \$500 travel grant to attend the AAA annual meeting in Philadelphia should send a letter that details their area of interest in GNP teaching and research by **May 15**, to: Jim Kurtenbach; GNP Doctoral Program Liaison; Iowa State University; 342B Carver Hall; Ames, IA 50011 (phone: 515-294-9994; e-mail: jmk@iastate.edu).

Outstanding Dissertation Award in Governmental and Nonprofit Accounting. The Government and Nonprofit Section will make this award to the author of

the doctoral dissertation judged to be the best contribution to governmental and nonprofit accounting research for the year. The award will consist of an honorarium and recognition at the annual meeting of the AAA. Membership in the AAA or GNP Section is not necessary for nomination. The review criteria will be consistent with those used by academic accounting journals such as *The Accounting Review*.

Notable Contribution Award in Government and Nonprofit Accounting. The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award. Consideration will be given to books, monographs, and journal articles on research topics and methods in the field of governmental or nonprofit accounting. The specific criteria are: (1) relevance of the subject to theory, practice, or instruction in public sector accounting; (2) potential interest to a large number of accountants, but especially those in the public sector area; (3) originality of the ideas presented, making the nomination a unique contribution to the literature; (4) clarity and organization of the exposition; (5) soundness and appropriateness of the research methodology; and (6) likelihood that the book, monograph, or journal article will encourage further research. Current officers of the GNP Section and members of the current selection committee are not eligible for the award. Recognition of the award is made at the annual AAA meeting.

Nominations should be accompanied by a short statement of support and must be sent by **April 1** to: Professor Dana Forgione; Department of Accounting; Merrick School of Business; University of Baltimore; Baltimore, MD 21201-5779.

A FOND FAREWELL

For the past 15 or so years I have been an active member of the Government and Nonprofit Section of the American Accounting Association. I have served as Ohio Regional Coordinator, Newsletter Editor, Education Committee Chair, Treasurer, Vice President, and President. It has been, without doubt, one of the most rewarded parts of my career. I have met many wonderful people and made life-long friends. On July 1, 2000 I retire. I wanted to say goodbye and thank you to all the people who have helped me over the years, give my e-mail address to my friends, and urge all of you to volunteer and work for the section. Keep in touch. Penny Marquette (e-mail: PMarquette@UAkron.edu)

One copy of the dissertation and ten copies of a 10-20 page summary addressing the relevance of the study to governmental or nonprofit accounting, the research method employed and an overview of the findings should be submitted by **April 1** to: Professor Dana Forgione; Department of Accounting; Merrick School of Business; University of Baltimore; Baltimore, MD 21201-5779.

CALL FOR ABSTRACTS & CITATIONS

To provide information regarding research in governmental and nonprofit accounting, *Government & Nonprofit News* wants to publish abstracts from completed dissertations related to government and/or nonprofit accounting. If you have chaired a government or nonprofit dissertation please ask your student to consider sharing his/her work by submitting an abstract to *Government & Nonprofit News*. Submissions should be made via e-mail to the Editor (rbrooks@wvu.edu) and should include the title of the dissertation, the student name, the doctoral advisor's name, the name of the school awarding the degree, and an abstract.

Government & Nonprofit News would also like to publish a listing of recently published journal articles of interest to the membership. If you see a published article that may be of interest to our membership please e-mail the complete citation to the Editor (rbrooks@wvu.edu).

The Government & Nonprofit News is published three time a year (Spring, Summer and Fall). The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is September 15, 2000. Submit newsletter items (max 350 words per item) to:

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