



American Accounting Association

Government and Nonprofit Section

GOVERNMENT & NONPROFIT NEWS

American Accounting Association

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PRESIDENT'S MESSAGE

Rita H. Cheng

University of Wisconsin - Milwaukee

This year's mid-year meeting took place in sunny San Antonio on February 9 and 10. About 40 members of the section attended. We spent two pleasant days with colleagues who share a strong interest in government and nonprofit accounting issues. I hope everyone found the sessions to be as informative and beneficial as I did. I would like to thank those who presented and helped coordinate the meeting, particularly Don Dies for his hotel and restaurant recommendations, and Bob Freeman, Randy Elder, Saleha Khumawala, and Dana Forgione for their successful coordination and recruitment of section members and practitioner for our panel presentations. And, thanks to Mike Granof for sharing with us some strategies for rejuvenating our research spirits!

Our first morning session included presentations by practitioners from state and local governments, school districts, and Big-5 firms. Bob Freeman facilitated a panel of four outstanding and informed individuals. Bob Scott (City of Carrolton), Tom Camby (Texas Education Agency), George Scott (Deloitte & Touche - no relation to Bob), and Andrew Blossom (KPMG and our GNP VP for Practice). These individuals captured our attention all morning with the new reporting model and related audit issues. We completed our morning with a lively discussion of contemporary practice issues. After lunch, Penny Wardlow gave us a wonderful update on the GASB activities. The remaining portion of Friday afternoon was devoted to section research that may impact on practice. Angela Gore, Jim Groff, Linda Parson, and Kitty Pumphrey participated in a research panel moderated by

Randy Elder. To cap off a great day, we had a wonderful group dinner on the Riverwalk.

Our Saturday morning agenda was filled with several section members (Theresa Gordon, Mary Fischer, Mike Granof, Saleha Khumawala, and Dana Forgione) discussing nonprofit research, including data availability, and potential funding sources. In addition, H. Richard Walton (KMPG) gave us insights into the issues facing nonprofits and how our research could impact this growing sector.

Almost all of the participants declared the meeting a success. It was particularly rewarding for me to have the opportunity to interact with such wonderful people. Not only were the sessions useful for my current and future research projects, but the great group of colleagues in attendance provided me renewed energy for accomplishing my goals. Besides our long-standing members, we were fortunate to welcome some new members. We also welcomed Ana Margues, a doctoral student from University of Texas - Austin, who received a travel grant to attend this midyear meeting.

Overall, I would have to say it was a great experience, both exciting and exhausting, to organize a meeting for such a group! If you weren't able to attend this year, make plans to attend next year's mid-year meeting. It will be in February 2002 in Washington DC focusing on federal issues and their connection to SLG issues. Continuing with the tradition of our mid-year meetings this meeting promises to be a dynamic combination of research and practice.

Finally, it is not too early to start making plans for the annual meeting this year in Atlanta. As in prior years, the section will sponsor education and research continuing

education workshops on Sunday, 8/12/01. Our section luncheon and business meeting will be held on Monday 8/13/01 and we will have research paper sessions scheduled as part of the concurrent sessions. More details regarding the annual meeting will be available in the summer newsletter.

Hope to see you in August!



Government and Nonprofit Section

SECRETARY/TREASURER REPORT

Sue Kattelus
Eastern Michigan University

The minutes from the GNP Section Executive Committee Meeting held on February 10, 2001 at the Mid-year Meeting in San Antonio, TX follow.

1. The minutes of the August 14, 2000 annual business meeting presented by Don Deis in the Fall 2000 newsletter were approved.
2. Sue Kattelus provided a Secretary/Treasurer's report indicating the cash balance as of December 31, 2000 was \$29,882. The 2000 midyear meeting at the GASB netted \$1,360 and the research CPE workshop in Philadelphia resulted in a net gain of \$524. There are 560 members in the section as of December 31, 2000.
3. The following committee chairpersons provided status reports:

Newsletter: Rich Brooks reported that the deadline for the Spring 2001 newsletter is Feb. 15, 2001. He proposed an advertising policy, and after some discussion about rates, the following policy was approved by the Executive Committee:

1. Advertising rates: \$300/full page; \$200/half page; \$100 quarter page.
2. Advertising copy must be provided in "camera ready" form (i.e., the Newsletter Editor should only have to "cut & paste" the ad into the newsletter).
3. An Advertising Committee, composed of the newsletter editor, section president, president-elect,

and secretary/treasurer, will make final decisions regarding the acceptability of advertising copy.

4. Since the GNP Newsletter is currently mailed "First Class," advertising would have no impact on mailing costs (if we were using bulk mail, advertising would make us ineligible for nonprofit bulk rates and we would have to pay regular bulk mail rates which are somewhat higher).
5. This policy will be reviewed after a two-year trial.

Webmaster: No report from Andrew Priest.

Information Technology: Concern was raised about the difficulty keeping the GNP website updated (now maintained on a server in Australia). Motion to move the section website to either Smitty (MTSU) or Kitty Pumphrey (Idaho State U) to host and maintain was approved. Smitty will contact Mary Cole at AAA for a mailing list of members.

Standards: Kitty Pumphrey is very appreciative of Jesse Hughes taking responsibility for and providing input to the IFAC on proposed IPSASs 14 and 15 and ITC on "Impairment of Assets." Kitty received one response to date on the GASB's ED on amending GASB Statements No. 21 and 34. The comment deadline is March 16, 2001.

International: Saleha Khumawala reported that two upcoming global conferences have relevance for our members: The 6th International Conference of the Decision Sciences Institute, July 8-11, 2001, in Chihuahua, Mexico; and the 2001 Conference on Cross-Border Business Combinations and Strategic Alliances Berlin June 22-25, 2001. Marc Rubin reported that the CIGAR conference will be held in Valencia, Spain during June 2001.

Membership: Catherine Craycraft will work on completing Smitty's e-mail database. Many initiatives for increasing membership were suggested including having Rita request representation on the AAA's New Doctoral Consortium and New Faculty Consortium, sending membership invitations to authors of GNP papers who are not currently members, send invitations to the CPE Workshops to department heads to encourage faculty teaching GNP courses to attend (and join the section), prepare a brochure describing benefits of belonging to the section, draft a policy document "Why GNP Education is Important?", compare our membership list to those who indicate "G" or "N" in Hasselback.

Doctoral Program Liaison: Jim Kurtenbach sent a report that **Ms. Ana Marques**, a doctoral student from University of Texas – Austin, received a \$500 Travel Grant from the Section to attend the 2001 Mid-year Meeting in San Antonio, Texas. In response to a question Jim raised, the committee decided the degree of completion was not an important consideration for the Doctoral Dissertation support.

Historian: John Engstrom plans to spend time this summer gathering documents and interviewing past section chairs. It was noted that we are at the 25th anniversary of the section.

Long-Range Planning: Penny Wardlow sent word that she cannot chair this committee, but is willing to help. The Executive Committee will appoint a replacement in August.

Research: Randy Elder reported that 18 submissions were received electronically for the 2001 annual meeting, up from the prior year. Twenty-three section members served as reviewers. A research panel for the 2001 Mid-year Meeting included: Angela Gore, Jim Groff, Linda Parsons, Smitty, Kitty Pumphrey. There will be a Sunday afternoon GNP Research CPE Workshop at the annual meeting in Atlanta, the topic has not yet being finalized. Paul Copley, editor of RIGNA, sent an update indicating that Vol. 11 will be complete by the end of 2001, submissions have been very low, he doubts there is sufficient research to justify a section journal (maybe a monograph), but he would consider a special section of RIGNA.

4. Regional Coordinators submitted the following reports:

Education: Mary Fischer reported that there will be a GNP Education CPE Workshop Sunday morning, August 12, 2001 in Atlanta entitled "Integrating the New GASB Model in the Classroom and Curriculum". A panel will present different teaching approaches. Suggestions to increase attendance included advertising to faculty who teach the GNP course (including adjuncts identified by department chairs) and videotaping the session to give to new members.

Mid-Atlantic - Kathryn Wilkicki reported that three papers were accepted for presentation at the meeting in Morgantown, WV, March 29-31. There will also be a panel session about practitioner issues.

Midwest - Terry Patton reports that no papers were accepted for presentation at the Midwest regional meeting in St. Louis, MO, April 5-7, but that there will be a panel on GASB 34.

Ohio - Connie Esmond-Kiger reported that one GNP paper will be presented at the Ohio meeting in Cleveland, OH, April 19-21, as well as a GNP panel session.

Southeast - Suzanne Lowensohn reports that one GNP paper was accepted for the Southeast meeting in Tampa, FL, Apr 26-28, and she expects to have a panel discussion of practitioners.

Northeast - Robert Turner reported that he reviewed papers for the northeast regional meeting in Portland, ME, May 3-5.

Western - Larry Johnson reported that the meeting will be in San Jose, CA May 3-5.

Southwest - no report from Robert Webster.

5. New Business: John Engstrom reported that his fourth one-year term on the GASAC expires 12/31/01 and the AAA has always looked to our section for a nominations. Interested people should let Rita know. Marc reported on the AAA's Quality of Earnings Project. Rita also asked for people interested in having their names forwarded to the FASAB (due 2/15/01). Marc reported that the AICPA Members in Government committee is

developing core competencies, see
www.globalcredential.org

6. The next mid-year meeting will be in February 2002 in Washington, DC and will focus on federal issues, according to Don Deis. Discussion included presenting the relevance of federal issues to SLG to ensure broad participation in the meeting.

The Research Committee sponsored a research session focusing on current research issues and techniques on Friday, February 9, 2001 at the GNP Mid-year Meeting in San Antonio, TX. Presentations included **Angela Gore** (University of Oregon) - Regulation and Disclosure Research, **Jim Groff** (University of Texas at San Antonio - Data Envelopment Analysis (DEA), **Linda Parsons** (University of Houston) - Use of Financial and Non-financial Information by Donors, and **Kitty Pumphrey** (Idaho State University) - Implementation of GASB No. 34 by Smaller Governments.

The GNP section will sponsor a research CPE workshop on Sunday afternoon, August 12, 2001 at the AAA annual meeting in Atlanta. A preliminary list of presenters includes **Paul Copley** (University of Georgia), **Janet Greenlee** (University of Dayton), and **Elizabeth Keating** (Northwestern University). All GNP section members with an interest in research are invited to attend and be prepared to discuss your own research ideas and directions.

One role of the Research Committee chair is to promote research. The GNP web page has a section for research under construction that is designed to facilitate the exchange of research papers. Please send me any working papers you would like to share with members for comment. You can also submit any information you have on databases, personal data sets or special analysis tools you are willing to share with members.

The GNP section was one of the AAA sections selected to pilot optional electronic submission of papers for the annual meeting. This process worked well, and all papers were sent out for review by e-mail. Thanks to all the section members who served as reviewers for the annual meeting.

GASAC UPDATE
John H. Engstrom
Northern Illinois University

RESEARCH PROGRAM REPRESENTATIVE REPORT

Randy Elder
Syracuse University

The Governmental Accounting Standards Advisory Council (GASAC) held its final 2000 meeting in St. Petersburg, FL on November 16-17, 2000. An administrative meeting with GASAC members only was held on November 16. Committee meetings were held early in the morning of November 17, followed by a general meeting. I serve as Vice-Chair of the Agenda Committee.

Two new government Trustees of the Financial Accounting Foundation (FAF) have been appointed. Doug Ellsworth of Mt. Prospect, IL was appointed immediately to take the place of Ned Regan, who resigned. Dick Johnson, State Auditor of Iowa was appointed effective January 1, 2001 to take the place of Paul Soglin, whose term expired. Earle Morris of South Carolina continues as a member and will serve as Vice Chair of the FAF.

You have probably heard that Cindy Green and Ed Mazur have been reappointed to the GASB. Terry Patton, who will be returning to GASB, will fill the position of Research Manager, formerly held by Penny Wardlow. As of the meeting, the FAF had not appointed replacements for two FASB members whose terms have expired.

In the future, GASAC will meet three times a year, instead of four. The meetings will be 1 ½ days, instead of the one-day meetings held in the past. Future meetings will be April 1-2 in New York City, June 24-5 in Norwalk, and September 23-24 in Salt Lake City. Beginning next year, the number of committees will be reduced to two: agenda and communications, each with smaller memberships, and task forces will be appointed to deal with specific issues.

It was reported that the Sloan Foundation grant to pursue the Service Efforts and Accomplishments project has been extended for three more years. Board member Dick Tracy described four major aspects of the SEA research: (1) the web page (seagov.org), (2) the in-depth interviews and

case studies resulting from the Sloan grants, (3) a major survey in 1997-98, and (4) detailed focus groups.

The technical project addressed during the meeting was the ED on Note Disclosures. This project did not draw as many responses, either by mail or in testimony, as earlier projects.

I will continue one more year on GASAC. If anyone has any suggestions for GASB projects, it is likely that I will continue on the Agenda Committee. Please contact me The Governmental Accounting Standards Board (GASB) continued its efforts towards the successful implementation of Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as it issued an omnibus Exposure Draft designed to clarify and refine parts of the historical statement and published the second and third in a series of user guides for financial statements. The Board also focused on the other postemployment benefits project, the communications methods project, and the deposit and investment risk disclosures project.

In January 2001, the Board issued an Exposure Draft (ED), entitled *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments Omnibus*, in an effort to provide for more consistent application of some of the provisions of GASB Statement No. 34. In particular, the ED clarifies what should be included in the management’s discussion and analysis, the criteria for a major fund, and the financial reporting effect of changing to the modified approach for infrastructure reporting. The ED addresses program revenues and broadens the definition of the category “charges for services” to include more than the narrower governmental fund revenue category of the same name. In addition, the ED provides for the reporting of fines and forfeitures with charges for services. Other provisions of the omnibus ED include the elimination of required capitalization of construction period interest for governmental activities and the modification of requirements for reporting business-type activities on the statement of activities. Under the proposed statement, the minimum level of detail required for reporting would become the different identifiable activities of a business-type activity as opposed to segment reporting. Finally, since GASB Statement No. 34 altered the structure of fiduciary funds, the ED also includes proposed changes to GASB Statement No. 21, *Accounting for Escheat Property*. In particular, the elimination of the expendable trust fund type requires changes in reporting requirements set forth by Statement 21.

(Phone: 815-753-6097; Fax: 815-753-8515; E-mail: JHengstrom@niu.edu).

GASB UPDATE

Catherine L. Staples

Randolph-Macon College

As part of the implementation process for Statement No. 34, the Board published two new user guides. The first, entitled *What You Should Know About Your School District’s Finances: A Guide To Financial Statements*, provides insight into a variety of issues and serves as a useful reference to anyone interested in school district finances. The guide includes illustrative financial statements, an extensive glossary of key terms, and an introduction to basic financial ratios. The second, *An Analyst’s Guide to Government Financial Statements*, provides a complete introduction to Statement No. 34 financial statements prepared by state and local governments. In addition, the guide explores the application of basic analytical techniques in the assessment of financial statements.

The Board also addressed issues concerning the other postemployment benefits project. Tentatively, the Board agreed that the proposed standard should include a provision which would require any accounting and reporting for other postemployment benefit obligations by employers to reflect the substance of the plan, as understood by both the employer and employees. The Board also realized that an evaluation of evidence other than the written plan and other statutory or contractual agreements may be required by an actuary in order to determine the substance of the plan. To provide further insight into this issue and assist in implementation issues, GASB chair Tom Allen appointed a task force consisting of members from such diverse backgrounds as state and local government, public accounting firms, consulting firms, and academia.

The communications methods project also received the attention of the Board as they deliberated on the scope of general purpose external financial reporting and the scope of the GASB’s standard-setting activities. Overall, the Board tentatively reiterated its previous decision that information excluded as a result of Concepts Statement 1 or 2 or GASB Statements and information such as audit

results should continue to be excluded from the scope of general purpose external financial reporting. In addition, a tentative agreement was reached to consider the inclusion of information such as general economic conditions, political environment, forecasts, and certain financial and analytical statistics.

The Board began preliminary discussions on the development of criteria for defining the parameters for general purpose external financial reports and on the accountability of government. Discussions on the Finally, two members of the GASB, Cynthia B. Green and Richard C. Tracy, were reappointed for 5-year terms, effective July 1, 2001. Dr. Green has been a member of the Board since July 1997 while Mr. Tracy has served since July 1999. Both members bring a wealth of experience and expertise to the Board.

CALL FOR PAPERS

The Journal of Public Budgeting, Accounting & Financial Management is putting together a special symposium on "The Evolution of Governmental and Nonprofit Accounting Education."

Governmental and nonprofit organizations comprise a growing sector of the U.S. economy and employ a large workforce that is increasingly called upon to demonstrate accountability for performance in the use of public resources. This symposium will examine how government and nonprofit accounting education has evolved in developing competencies required of auditors, managers, and personnel of governmental and nonprofit organizations. We are seeking papers on, but not limited to, (1) what is and should be taught in government and nonprofit accounting courses, (2) surveys of curricula in both public administration and business programs, and (3) other education-related issues.

Papers should be more than commentary and more than 15 double-spaced pages. As all papers will be peer-reviewed, please send 3 copies of manuscript proposals by **June 30, 2001** to: Dr. Susan Kattelus; Department of Accounting; 406 Owen; Eastern Michigan University; Ypsilanti, MI 48197. (E-mail attachments are acceptable. susan.kattelus@emich.edu).

development of parameters will continue in the future while the Board reached a tentative conclusion that the government, and not the government's management, should be held accountable in a financial report.

The Board also received preliminary reports on research conducted on deposit and investment risk and on users of financial statements. The release of an ED on deposit and investment risk is planned for early 2002.

Submissions should follow the author guidelines for the *Journal of Public Budgeting, Accounting & Financial Management*. For submission guidelines see <http://www.fau.edu/divdept/cupa/journal.htm>

The Eighth Annual Midyear Auditing Section Conference will be held in **Orlando, Florida** on **January 17-19 2002**. CPE sessions will be held on the afternoon of January 17. The remainder of the conference will consist of keynote, plenary and concurrent sessions dealing with a wide variety of contemporary topics related to audit, attestation and assurance practices, education and research. You are encouraged to contribute to the program through submissions of auditing/attestation/assurance research and education papers, and special session proposals.

The conference will be held at the **Hotel Royal Plaza in the Walt Disney Resort**. The hotel is located in the highly desirable Downtown Disney Resort area. There is complimentary transportation to all Disney World attractions.

Research papers should follow the style guidelines of *Auditing: A Journal of Practice & Theory*. Other submissions should take an appropriate form to permit review of their originality, quality and usefulness. Submissions are not eligible for consideration if they (1) have been published or accepted for publication, (2) were presented at the 2001 AAA Annual Meeting, or (3) were presented at more than one AAA regional meeting or other academic conference. Papers presented at the Research Forum of the AAA Annual Meeting are eligible for consideration. It should be noted that papers accepted for presentation at the 2002 Midyear Auditing Section Conference can also be submitted for presentation at the AAA Annual Meeting scheduled for August 2002. Abstracts only will be published in the proceedings' booklet. By December 1, 2001, authors of accepted submissions are expected to provide the designated

session discussant with a final printed copy. Instructions for placing accepted papers on the Section's web site will be included in acceptance letters.

Four copies of submissions must be received by **September 1, 2001**, to be considered for the program. Early submission is highly encouraged. Any questions should be addressed to: Jeffrey R. Cohen, Carroll School of Management, Boston College, Chestnut Hill, Ma. 02467 (Phone: 617-552-3165; Fax: 617- 552-2097; E-mail: cohen@bc.edu).

The 2001 Ohio Regional Meeting of the AAA is scheduled for April 19-20, 2001 in Cleveland, OH.

The 2001 Southeast Regional Meeting of the AAA is scheduled for April 26-28, 2001 in Tampa, FL.

The 2001 Northeast Regional Meeting of the AAA is scheduled for May 3-5, 2001 in Portland, ME.

The 2001 Western Regional Meeting of the AAA is scheduled for May 3-5, 2001 in San Jose, CA.

The 2001 Annual Meeting of the AAA is scheduled for August 12-15, 2001 in Atlanta, GA.

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: (1) a budget detailing the items and amounts for which funding is requested; (2) a copy of the dissertation proposal; (3) and a letter from the dissertation chairperson stating the proposal has been defended and accepted, or if not yet defended, that a firm commitment

MEETINGS

The 2001 Mid-Atlantic Regional Meeting of the AAA is scheduled for March 29-31, 2001 in Morgantown, WV.

The 2001 Midwest Regional Meeting of the AAA is scheduled for April 5-7, 2001 in St. Louis, MO.

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 should send a letter that details their 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 seeks nominations for the Outstanding Dissertation Award, given 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 national meeting of the AAA in Atlanta, GA. 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*.

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 methods employed and an overview of the findings should be submitted by April 1, 2001. The dissertation must have been successfully defended prior to submission, but must not have been defended before March 1, 2000.

Nominations, by self or others, should be made to the Chairman of the Outstanding Dissertation Award Committee: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130.

Notable Contribution Award in Government and Nonprofit Accounting. The Government and Nonprofit Section is soliciting nominations for the Notable Contribution Award for 2001. Consideration shall 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 Nominations should be accompanied by a short statement of support and must be sent by April 1, 2001 to: Professor Randy Elder, Department of Accounting, School of Management, Syracuse University, Syracuse, NY 13244-2130.

HAVE YOU SEEN

Wanda A. Wallace, "GASB Statement No. 34: Research Opportunities," *Financial Accountability & Management*, Vol. 16, No. 3, (August 2000), pp. 179-199.

John Sacco, "GASB Statement #34 as Part of Changing Political and Global Market Pressures," *The Government Accountants Journal*, Vol. 49, No. 1, (Spring 2000), pp: 20-21.

The 6th edition (copyright 2001) of "Essentials of Accounting for Governmental and Not-for-Profit Organizations" by John Engstrom and Paul Copley is now available. Contact your Irwin/McGraw-Hill representative for a desk copy. ISBN No. 0072411724.

MISCELLANEOUS

Book Reviewers for *Issues in Accounting Education* Needed: Book reviews serve an important purpose in our discipline. They bring books to the attention of the readers, and often help form book adoption decisions. *Issues in Accounting Education* publishes reviews of accounting books and contributes to the growth of the profession. Given our large number of newly published accounting textbooks we need many reviewers to complete this task. If you wish to review accounting books for *Issues in Accounting Education*, please

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 will be made at the 2001 national AAA meeting in Atlanta, GA.

contact the book review editor: Alan Reinstein; George R. Husband Professor of Accounting; Wayne State University; Detroit, Michigan 48202 (Phone: 313-577-4530, 248-357-2400; Fax: 313-577-2000, 248-357-5926; E-mail: a.reinstein@wayne.edu).

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1. Rates: \$300/full page; \$200/half page; \$100/quarter page.
2. Advertising copy must be in submitted in a WordPerfect or MS Word document file.
3. All advertising copy is subject to approval by the advertising committee.

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 10, 2001. Submit newsletter items (max 350 words per item) to:

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