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# **JAMBALAYA MAGIC: AN AFFINITY MARKETING STRATEGY FOR HIGHER EDUCATION**

**MaryEllen Campbell, The University of Montana  
Michael Harrington, The University of Montana**

## **ABSTRACT**

*In these times of budget cuts and salary freezes, university administrators and development officers have to be more creative than ever in cultivating relationships with potential donors. This article describes the various successes that The University of Montana School of Business (SoBA) has enjoyed as a result of instituting a unique tailgate function at home football games.*

*Given the current reality of state funding for public education, the SoBA decided to become proactive in its development strategy by creating a friend-raising opportunity. Along with acquiring a loyal following, the SoBA's "Jambalaya Tailgate" has been extremely successful in obtaining donations.*

*Relationship marketing is easier to talk about than to do. With so many organizations seeking to link their missions to donor and volunteer interest, it is difficult to offer a "relationship experience" to stakeholders that is unique.*

*In addition to offering a different type of experience, the SoBA's Jambalaya Tailgate is a relationship-marketing strategy that appears to work for several reasons: (1) the welcoming environment signals to businesspersons and to alumni that they are special and facilitates casual conversation in a relaxed, fun-filled setting; (2) jambalaya is a unique offering in Montana, and the menu has created a buzz in the business community that a formal advertising program never could; and (3) the preparation and related set-up and take-down activities have enhanced camaraderie and moral within the school in ways nobody thought possible.*

*In the words of Dean Larry Gianchetta, the Jambalaya Tailgates have been "truly magical." The tailgates have created bottom-line magic (donations to the school have increased), faculty magic (faculty have enthusiastically attended and have become the "main draw" for many alumni), and networking magic (building on the success of The University of Montana's football team, the tailgates have served as an example of how to create the "connection" that is key to long-term fundraising success). Perhaps most importantly, the Jambalaya Tailgates - by focusing on the immediate needs of the stakeholders rather than the needs of the institution - have demonstrated that the real magic to developing relationships is in finding a way to give back to donors, supporters, and volunteers.*



# COMMITTEE ROLES IN LAKE ASSOCIATION MANAGEMENT

**Richard De Luca, William Paterson University**  
delucar@wpunj.edu

## ABSTRACT

*Lake associations are a form of community association which have been neglected or ignored by academics from all disciplines. To date, only two Ph.D. dissertations have been devoted to this subject. (Klessig, 1973; De Luca, 1992). There are many thousands of these significant community organizations in this country. They are important from environmental, social, economic, and political points of view.*

*The vast majority of these organizations are voluntary organizations. That is, they are staffed by residents of these lake communities who perform most of the roles on a volunteer basis, from board members and officers to committee chairpersons and their members.*

*A pioneer effort by this researcher in the late eighties and early nineties produced the first extensive description of how these organizations are organized and operated. In my research I confirmed the observation made by others that these organizations are “committee-driven”, that is that the vast majority of the work involved in the operation of lake associations is performed by a variety of committees.*

*In my study of over sixty lake associations in New Jersey ranging from 100 to over 2400 resident owners, I identified eleven committees which are common : Lake Water or Ecology, Membership, Athletic, Finance/Budget, Maintenance, Beach, Fishing, Sailing, Planning, Clubhouse, and Roads.*

*My study did not examine the operations of these committee in any detail; it primarily described their basic objectives. Still lacking is any reliable data which describes how these committees operate, their decision-making and planning, and their functioning as implementers of the services which their organizations demand.*

*My new study will explore these issues and present a more comprehensive picture of the crucial role which these committees play in the successful management and operation of lake communities. My ultimate goal is the production of a “Lake Committee Management Guide”. Anyone interested in participating can send me an e-mail at delucar@wpunj.edu or phone me at 973-956-0078.*

## REFERENCES

- Klessig, Lowell, *Recreational Property Owners and Their Institutional Alternatives for Resource Protection: the Case of Wisconsin Lakes*. University of Wisconsin Ph.D., 1973.
- De Luca, A. Richard, *An Examination of Management Practices of Selected New Jersey Lake Communities*. New York University Ph.D., 1992.



# **INNER CITY RENEWAL: RETAIL BUSINESS DEVELOPMENT POTENTIAL IN TREME, THE OLDEST AFRICAN-AMERICAN NEIGHBORHOOD IN THE UNITED STATES**

**Robert R. Folse, Jr., Economic and Business Research Consultant**

rjfolse@bellsouth.net

**Kenneth J. Lacho, University of New Orleans**

kjlacho@uno.edu

**Don B. Bradley, III, University of Central Arkansas**

donb@uca.edu

## **ABSTRACT**

*Inner-cities are an emerging market. They offer a concentration of more buying power per square mile than the suburbs, yet suffer from significant outshopping. This study examines untapped retail markets for business expansion in Treme an inner-city neighborhood in New Orleans, Louisiana. Treme is 90% black, 71% rental, poor and the oldest African-American neighborhood in the United States. Sales potentials for low density, comparison, and convenience goods exceed actual retail sales for Treme and a larger Retail Study Area. Residents are outshopping. Potential retail development in Treme includes building materials, automotive supplies, small general merchandise discount stores, specialty stores for furniture, apparel, and food product. Economic development activities by area churches could assist in development. Tax increment financing is a means to financing. Obstacles to retail development include zoning restrictions, building codes, and infrastructure weaknesses. Retail development need to complement residential development as well as bringing in other types of businesses such as services. Development enhances the tax base, which provides funds for improving city services. A taxing district is recommended to oversee economic development in Treme.*





## **THE QUALITY AND RELIABILITY OF FORM 990 DATA: ARE USERS BEING MISLED?**

**Teresa Gordon, University of Idaho**

tgordon@uidaho.edu

**Saleha B. Khumawala, University of Houston**

saleha@uh.edu

**Marla Kraut, University of Idaho**

marlam@uidaho.edu

**Janet A. Meade, University of Houston**

jmeade@uh.edu

### **ABSTRACT**

*No longer a mere information return filed with the IRS, Form 990 (Return of Organization Exempt From Income Tax) has become one of the most important financial reporting, marketing and public relations documents for tax-exempt organizations. With the widespread availability of the Form 990 on the Internet at the websites of GuideStar and the National Center for Charitable Statistics (NCCS), Form 990 is the primary instrument for public accountability by nonprofits. Data on the forms are used by donors, grant-makers, watchdog agencies, the media, sector advocates, the IRS, State Attorneys General, and local taxing authorities. Note that many not-for-profit organizations are not required to have audited financial statements nor are they required to make the audited financial statements available to the public.*

*Many argue, however, that the Form 990 is a poor vehicle for clear reporting of financial information and that its data are often inaccurate and misleading. Prior research has reported gross errors in Form 990 preparation, concentrating primarily on missing information, math errors, failure to have proper party sign, omission of a schedule, wrong fiscal year, etc.*

*This study assesses the quality and reliability of the Form 990 data by comparing it to the financial disclosures in audited statements for a sample of 39 environmental organizations using their most recent three fiscal years ending in 2000. This paper is the first to identify the reasons for the differences in the reported numbers. In addition, by analyzing the revenue and expense reconciliations on Form 990 and tracing reconciling items to the financial statements, this study provides insight with respect to the incidence of systematic differences between not-for-profit GAAP and IRS Form 990 reporting rules. Accordingly, our paper reports explanations for these differences while earlier studies have simply reported that differences exist.*

*Similar to earlier studies, our analysis reveals several problems with the Form 990 data, including incomplete preparation and failure to comply with Form 990 instructions. However, we also find inconsistencies in revenue and expense recognition, incongruities between the reporting of gains and losses on investments and portfolio holdings, misstatements of functional expenses, discrepancies in the disclosure of program services, and errors attributable to differences in IRS Form 990 rules and not-for-profit GAAP. Taken together, these reporting problems suggest that Form 990 users may be misled if they believe the data are a substitute for that in audited financial statements or if they lack a clear understanding of the data's limitations. Further, they are likely to reach erroneous conclusions if they attempt to compare the financial performance of different exempt organizations or calculate assessment measures solely on the basis of Form 990 data.*

*We believe that the quality and reliability of the Form 990 data could be improved by minimizing the differences between IRS Form 990 reporting rules and not-for-profit GAAP,*

*implementing common standards for filing Form 990 and requiring Form 990s of large tax-exempt organizations be reviewed by independent auditors.*

# **TAXES, TERRORISM, & TOURISM: TOWARDS A GLOBAL MODEL OF SITUATIONAL CHOICE**

**Steven E. Moss, Georgia Southern University**

smoss@georgiasouthern.edu

**Chuck Ryan, Georgia College and State University**

chuck.ryan@gcsu.edu

**Janet Moss, Georgia Southern University**

jmoss@georgiasouthern.edu

## **ABSTRACT**

*This research studies the effects of taxes and significant terrorism events on tourism markets in the United States and Europe. Data from Las Vegas, Nevada and Mallorca, Spain are used for comparative purposes. Key events in this research are 9/11, the Madrid train bombings, and tax policy change. ARIMA models with interventions are used to empirically test for significant interventions in the time series studied. The research links situational theory and the consumer choice approach to present a heuristic that governments and tourism operators can use to help predict and mitigate the impact of taxes and terrorism on their respective entities. The research will show that terrorist events impact tourism domestically but not internationally. The research will also show that tax policy can have a more significant impact on tourism than terrorist events.*



## **DEVELOPING CITIZEN CENTRIC REPORTS**

**Treba Lilley Marsh, Stephen F. Austin State University**

tmarsh@sfasu.edu

**Lucille G. Montondon, Texas State University San Marcos**

LMontondon@austin.rr.com

### **ABSTRACT**

*As the owners of government, citizens have the right to an understanding of how governments operate, spend dollars and what results from the dollars spent. Governments have a responsibility to provide this information in a format that is easily understood. Currently most users, including creditors, financial advisors, higher government regulators, city finance staff and governing bodies such as city councils as well as the general public, feel the current format of governmental financial statements are generally useless and very difficult for citizens to understand. The purpose of our research is to develop templates for short, readable, citizen-friendly governmental financial reports which could be included as an insert in the local paper, mailed to citizens and/or included on the entity's website.*

*This article reports the results of a survey developed by the authors and sent to members of the Government Finance Officers Association of Texas via electronic mail. In addition, students in two accounting classes, representing the financial statement users, completed the survey. Responses were received from 40 governmental professionals and 65 students. The results of the survey from the professional group are compared to those of a user group represented by students. The analyses reveal the level of complexity faced by the researchers in developing templates due to the varied nature of possible items considered for inclusion and the lack of consensus among governmental professionals.*



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