Purpose of this document

This document contains guidelines and definitions to help CASE members respond to the CASE Advancement Investment Metrics Study (AIMS) survey for higher education institutions. Potential respondents should read the guidelines and definitions before answering the survey questions. Additional guidance will also be provided within the survey itself.

The question numbers on the survey relating to the guideline statements below are listed in italics against each sub-heading for easy cross-reference. If you have any questions after reading this document, please contact the CASE research staff at research@case.org or call Judith Kroll, CASE senior director of research, at 202-478-5557.

About the survey

The AIMS survey seeks to record, analyze and report “advancement investments” in such a way that members can benchmark their own levels with those of their peers and relate those investments to their fundraising success.

The approach described below does not provide a definitive, or the only, method for capturing expenditures that can be attributed to advancement, or the only way of measuring the “cost to raise a dollar” or doing a return on investment analysis of fundraising. It is an attempt designed by experienced fundraising practitioners to make practical judgments about expenditures to be considered and included and to use those judgments as a basis for obtaining comparable data across institutions that may then be used to evaluate similar investments and outcomes.

There are five major advancement functions for which expenditures are requested in the AIMS survey:

- Fundraising/Development
- Alumni Relations/Affairs
- Communications and Marketing
- Advancement Services
- Advancement Leadership/Advancement Management.

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1 Original author: Lori Redfearn, California State University, Office of the Chancellor, Long Beach, CA. Additional material: Chris Thompson and Rae Goldsmith, CASE, with input from an advisory group of fundraising practitioners.
Advancement staff at smaller institutions who may be in small or one-person shops, and who are therefore both the multi-function manager and the primary implementer of a function(s) should pro-rate their expenditures and staff position(s) across the various advancement functions (fundraising/development/relations/affairs, communications and marketing and advancement services) and the leadership/management function accordingly.

These advancement functions, and the expenditures made to fulfill them, may occur within organizational frameworks, legal entities, program structures, and office names that vary greatly from institution to institution. As a result, completing this survey may require the collection of data from beyond a centralized advancement unit at your institution. (Note: While multiple people at your institution may need to contribute data to respond to the survey, a single individual should be identified to actually collect and submit the data.)

You will also need to collect functional expenses data from wherever they reside, including central university or college offices, decentralized colleges and other sub-units within a larger institution, other decentralized development and fundraising offices, and (if applicable) institutionally related foundations and independent alumni associations. Full reporting of all advancement expenditures, including those for institutionally related foundations and independent alumni associations, will create the most comprehensive and comparable data for benchmarking. We urge institutions to collaborate with these foundations and associations in the completion of this survey.

The guidelines and definitions below show you what expenditures to include and exclude, and under which label the information is entered, regardless of the name of unit within which the expenditure occurs at your institution.

We recommend that you keep notes for yourself as to how you allocated expenditures and staffing among the advancement functions (in essence, how you came up with your institution’s numbers). These notes will be of assistance to you or another colleague when your institution completes the survey in subsequent years.

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1. Total programs

1.1 General expenditures to be included:

- all those expenditures that generally fall under the rubric of “advancement” where:
  - advancement is defined as a systematic, integrated method of managing relationships in order to increase an educational institution’s support from its key outside constituents, including alumni and friends, members of the community, and philanthropic entities of all types
  - the management of these activities has been assigned to someone as part of his or her job responsibility and resources have been allocated to support them
  - advancement may be part of a centralized or decentralized organizational structure.

1.2 General expenditures to be excluded:

- the salaries of the president and heads of academic units (provosts, deans, department chairs) EVEN IF fundraising/development, alumni relations/affairs, and communications and marketing are responsibilities included in their job descriptions and they spend significant portions of their work time on such activities

- overhead costs, such as office space, utilities, insurance, janitorial services, accounting services, payroll services, audit services, and general institution information technology support EVEN IF these costs are related to an off-site location (see discussion of information technology support provided and paid for within advancement in section 2 on next page).
2. Definitions of expenditures by major purpose

Reporting by primary purpose

Several purposes may be served simultaneously by activities in each of the broad advancement disciplines of Fundraising/Development, Alumni Relations/Affairs, Communications and Marketing, Advancement Services and Advancement Leadership/Advancement Management. For the purposes of this report you should assume that all activities are undertaken for a primary purpose. Secondary benefits from these activities may also occur, but the allocation of expenditure to a category should generally be based on the primary purpose. For the purposes of this survey, report expenditures and staffing numbers by primary purposes served.

Advancement activities and the staff who undertake them may or may not be under an office with the same name: for example, if your Fundraising/Development office has its own communications staff person, then report that employee’s employment and salary under “Communications and Marketing” on the survey. This may mean you will have to segment out some of your own existing budget category figures and report parts of them in different categories, but we believe it will yield a picture that is more useful to respondents because it will show the budget truly spent on each advancement function, and not just a total that merely reflects an organizational office structure and labels that may vary between institutions.

Institutionally related foundations and independent alumni associations

Include advancement expenditures of any independent alumni association or institutionally related foundation, if applicable and available, under the appropriate advancement function also. (Questions B1 and B2 give you the opportunity to let us know if those entities exist at your institution and whether their expenditures will be included in your numbers.)

Information technology and human resources within advancement

If your advancement operation includes information technology staff members who are fully dedicated to serving advancement and are not part of a centralized campus IT unit, include expenditures associated with these staff in Advancement Services. If your advancement operation includes human resources staff that are fully dedicated to serving advancement and are not part of a centralized campus HR unit, include expenditures associated with these staff in Advancement Leadership/Advancement Management. Questions B3 and B4 give you the opportunity to let us know if you have these functions within advancement at your institution.
Gross expenditures

Please report GROSS expenditures only, even if these may in practice be offset by program (non-gift) revenues, such as income from ticket sales, per-plate dinners, event admission fees, affinity program royalties, and so on.

Inclusions and exclusions

The following sections (2.1 to 2.5) define each activity by primary purpose and provide examples of the “included” and “excluded” expenditures for the reporting to the AIMS survey. In some institutions, “included” expenditures may be covered in an automatically added overhead/indirect base, or formula, or percentage calculation. Do NOT report the dollar value of that base, but instead please try and estimate expenditures on the “included” items as if they had been purchased as direct costs. (Question B15 gives you the opportunity to let us know about this.)
2.1 Fundraising / Development

[Questions B5 and B6]

The primary purpose of this activity is to secure philanthropic gifts in support of the institution. Advancement units included under this section should include (where present at an institution) the annual fund, major/principal gifts, planned giving, corporate and foundation relations, central development, college-based development, and educational fundraising campaign management. The fundraising costs to be reported include those incurred by central development, campaigns, institutionally related foundations, academic units, athletic associations and their affiliate organizations, and fundraising consortia.

2.1.1 Expenditures to be included:

- cultivating and soliciting actual and prospective donors, including reimbursed expenditures incurred by the president, faculty, non-advancement staff, or volunteers
- preparing, producing, distributing and evaluating fundraising print and electronic literature, such as websites, newsletters, brochures, case statements, and proposals
- enlisting and servicing fundraising volunteers and volunteer groups, including the costs of meetings, travel, communication mechanisms, service recognition, and other supplies
- volunteer expenses in connection with fundraising/development functions, but only if billed as a direct cost
- fundraising events, such as luncheons, dinners, golf tournaments, benefit concerts, auctions, and the like
- evaluating philanthropic capacity, including advancement counsel, feasibility studies, organizational assessments, and data screening
- acceptance of gift instruments, including professional advisors such as legal counsel, appraisers, or special asset experts.

2.1.2 Expenditures to be excluded:

- database management, reporting, prospect research, and gift processing (these should be reported under “Advancement Services” below)
- administering gift revenue after it has been received and acknowledged, including costs incurred for accounting and treasurer functions and the use of external services such as realtors and attorneys to liquidate gifts of real and personal property after they have been accepted
- securing revenue other than private gifts, such as contract revenue, government support, auxiliary enterprise income, tuition and fees
- conducting activities that are not primarily for the purpose of fundraising.
2.2 Alumni Relations /Affairs

The primary purpose of this activity is to build long-term relationships with alumni to develop champions of the institution’s mission, enhance participation in the institution’s activities, and enhance alumni financial support. The alumni relations expenditures include those incurred in institution administered programs, independent alumni associations, and programs administered by academic units. Expenditures by alumni relations on fundraising/development, communications and marketing, advancement services and advancement leadership/advancement management functions within alumni relations, should be reported under those other disciplines. Include expenditures of independent alumni associations if applicable and available.

2.2.1 Expenditures to be included:

- publishing, producing and distributing alumni newsletters and alumni-specific magazines (newsletters and magazines that are produced for general/multiple external audiences should be counted under Communications and Marketing)
- creating and maintaining websites, social networking sites and other electronic media targeting alumni
- organizing, promoting and maintaining memberships in clubs and chapters, including their communications, activities, and special events
- organizing and holding alumni events, such as class reunions, homecoming, and meetings of alumni boards and committees
- volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost
- organizing, promoting, and conducting noncredit instructional programs for alumni
- providing special programs such as alumni travel programs, career counseling, and health and fitness programs
- recognizing the achievements and service of alumni.

2.2.2 Expenditures to be excluded:

- providing career counseling for students
- recruiting students, including scholarship programs supporting student recruitment
- operating and maintaining alumni facilities
- developing affinity business relationships
- soliciting gifts or conducting alumni donor events (fundraising efforts managed by alumni relations; i.e., annual fund should be reported under Fundraising/Development)
- advocating the interests of the institution to government agencies and elected and appointed officials; and
- conducting activities that are not primarily for the purpose of alumni relations.
2.3 Communications and Marketing  [Questions B9 and B10]

The primary purpose of this activity is to keep the institution’s external audiences informed of activities, achievements and priorities to build public support. Expenditures specifically dedicated instead to Alumni Relations/Affairs or Fundraising/Development should be counted under those categories.

2.3.1 Expenditures to be included:

- maintaining news or press bureaus that respond to media requests and issue news releases
- maintaining a publication unit that prepares print and electronic brochures, magazines, pamphlets, leaflets, newsletters, posters, certificates, reports and other promotional materials
- developing and maintaining sections of the website that are focused primarily on external audiences (excluding prospective students); include, for example, the home page, pages devoted to development and alumni relations, and pages developed to feature campus news and events; include expenses associated with ensuring brand consistency throughout the site
- maintaining a marketing unit that researches, develops and promotes the institution’s identity, brand, image, awareness, academic reputation and strategic positioning
- providing writing, editorial, graphic, photographic, and other technical services for public relations purposes
- maintaining records, files and archives on persons of influence, press contacts, newsworthy individuals, institutional data, photographs, printed material, and other items of use in public relations
- organizing and conducting events that serve to cultivate the interest of external constituencies
- providing visitor and guest services, including informational material, tours, and entertainment;
- volunteer expenses in connection with communications and marketing functions, but only if billed as a direct cost
- conducting or commissioning research and evaluations that support the public relations program, including attitude surveys, opinion polls, readership surveys, content analysis, focus groups, and the like
- developing, producing or buying media such as print, radio, television and internet advertisements or features.
2.3.2 Expenditures to be excluded:

- operating television and radio stations, printing plants, and copy, duplicating, or word-processing centers that serve more than the communications and marketing function
- carrying out public service functions, such as extension service, continuing education, or community service learning
- conducting communications with federal, state, and local government officials and agencies;
- providing technological equipment, networking or programming that supports the foundational architecture or utility of data services used broadly across the institution;
- providing emergency communications services such as reverse calling systems, blast texting, and audible alarms
- providing audio-visual services to the instructional, research, and public service programs of the institution
- maintaining programs for the enhancement of student life on campus, such as student organizations, counseling, visiting lecturers and cultural events, job placement services, and the like
- holding events at which regular institution business is conducted, such as commencement, opening convocations of students and faculty, and faculty meetings
- supporting the requirements of the governing board, including the costs of its travel, lodging, meals, and meetings
- providing services or publications for the recruitment of prospective students
- producing publications “of record,” including catalogs, staff directories, and faculty and staff handbooks and manuals
- producing sections of the website focused on academic units and student recruitment as well as sections that are not focused primarily on external audiences
- marketing merchandise
- conducting sports information programs
- conducting institutional research, where the primary function is to provide data that supports management functions or reporting requirements
- conducting activities that are not primarily for the purpose of public relations.
2.4 Advancement Services  

The primary purpose of this activity is to provide multi-discipline advancement support for technology, research and data functions, including database management, reporting, prospect research, and gift processing.

2.4.1 Expenditures to be included:

- accountability, financial and donor reporting in advancement
- database management in advancement
- maintaining records and lists of actual and prospective donors (alumni, parents, other friends, corporations, foundations, and other organizations)
- identifying prospective donors, including prospect research; peer evaluations; and the acquisition of services, information, and materials that assist in this process;
- gift processing and receipting;
- supporting advancement information technology needs if those needs are staffed within the advancement office and are not served through a central campus IT office

2.4.2 Expenditures to be excluded:

- overhead and general operational support provided by the institution for all functions
- functions that may be uniquely assigned to Advancement at the reporting institution but are not generally considered advancement functions, such as ticket administration.
2.5 Advancement Leadership/Advancement Management [Questions B13 and B14]

By "Advancement Leadership/Advancement Management" we mean the expenditures and executive staff who oversee ALL OR MULTIPLE advancement disciplines rather than one discipline exclusively; often these executive-level staff will have a title of vice president and report directly to the institution’s president, chancellor or head. We also mean expenditures associated with staff who directly support these executives as well as staff who are dedicated specifically to human resources for advancement and who are not part of the institution’s central human resources department. All other advancement staff are to be counted in the staff numbers for the advancement discipline in which they spend the majority of their time.

Advancement staff at smaller institutions who may be in small or one-person shops, and who are therefore both the multi-function manager and the primary implementer of a function(s) should pro-rate their expenditures and staff position(s) across the various advancement functions (fundraising/development, relations/affairs, communications and marketing and advancement services) and the leadership/management function accordingly.

2.5.1 Expenditures to be included:

- strategic leadership, management, and goal-setting in advancement;
- policy development and oversight;
- recruitment and retention of advancement personnel;
- volunteer expenses incurred by advancement leadership and billed as a direct cost;
- budgeting and resource administration in advancement;
- human resources activities if they are based in advancement and are not part of a central campus HR office

2.5.2 Expenditures to be excluded:

- expenditures intended to benefit only one advancement function.
- functions that may be uniquely assigned to Advancement at the reporting institution but are not generally considered advancement functions, such as commencement or athletics administration.
3. Definitions: Objects of expenditure  [Questions in Section B]

3.1 Personnel compensation

3.1.1 Salaries and wages:

Report both professional staff salaries and support staff salaries and wages as described below.

Report the salary costs of full-time, part-time, and temporary exempt employees. As noted previously, EXCLUDE salaries of presidents and heads of academic units. Report the salaries and wages of all non-exempt full-time, part-time, and temporary support staff and student personnel. Support staff should be reported under the primary purpose served; i.e. Fundraising/Development, Alumni Relations/Affairs, Communications and Marketing, Advancement Services and Advancement Leadership/Advancement Management. Do NOT report all support staff under Advancement Leadership/Advancement Management.

3.1.2 Employment benefits:

Report the share of benefits paid by the institution for the salaries and wages reported. These benefits usually include social security; medical, disability, and life insurance; and retirement plan contributions. Professional staff benefits may also include car allowances, housing subsidies, memberships, and other perquisites. Report these benefits even if they are not included in advancement budgets. If you do not know the value of these benefits, contact your human resources office and ask for either the specific amount or the percentage of benefits as a part of salary paid by your institution. If you still do not know the value of the benefits, calculate them at 28 percent of salary for all advancement employees in each category.
3.2 Services, supplies, and other current expenses

3.2.1 Expenditures to be included:

- postage and delivery services;
- telephone and personal communication devices (Blackberries, Trios, etc.);
- printing and duplicating, both in-house and contracted;
- travel including transportation, tolls, mileage, parking fees, lodging, meals, conference fees and incidentals;
- meeting and entertainment costs;
- professional fees and honoraria for fund-raising counsel, commercial fundraisers, consultants, wealth screening, attorneys, realtors, escrow agencies, writers, designers, advertising and public relations agencies, and the like;
- general office supplies, equipment and software valued at under $5,000;
- subscriptions and memberships; and
- training

3.3 Capital expenditures: equipment and software (valued at $5,000 or more) [Questions B6, B8, B10, B12, B14]

These expenditures may be amortized over a three-year period.

3.3.1 Expenditures to be included:

- specialized equipment and software supporting the functional activities of Advancement; i.e., calling systems, donor management software (such as BSR, Raisers Edge, Donor Perfect), planned giving software (such as Crescendo Gift Legacy), public relations software (such as Blackbaud, RSS), including licensing and technical support for implementation and upgrades.

4.3.2 Expenditures to be excluded:

- renovations, alterations or improvements to office space
- standard office equipment found in any well-furnished administrative office—tables, desks, chairs, lamps, and the like.
1. Other definitions

4.1 Total educational & general expenditures of the institution

[Question A4]

The number you give here should be the same number reported for your institution in the Council for Aid to Education's Voluntary Support of Education survey\(^2\) (if your institution responded to that survey), and commonly referred to as “Educational and General Expenditures,” or “E&G expenditures.” Public institutions should report the combined expenditures for the foundation and the institution.

4.1.1 Expenditures to be included:

- instruction
- research
- public service
- academic support
- student services
- institutional support
- scholarships and fellowships
- operation and maintenance of the physical plant.

4.1.2 Expenditures to be excluded:

- auxiliary enterprises such as bookstores and food services
- hospital services
- independent operations.

4.2 Alumni of record

[Question A5]

The number you give here should be the same number reported for your institution in the Council for Aid to Education's Voluntary Support of Education survey\(^3\) (if your institution responded to that survey). By "alumni of record" we mean the total number of living alumni, as

\(^2\) Voluntary Support of Education, Council for Aid to Education, NY; Ann Kaplan, Director, [www.cae.org](http://www.cae.org).

\(^3\) Voluntary Support of Education, Council for Aid to Education, NY; Ann Kaplan, Director, [www.cae.org](http://www.cae.org).
defined above, for whom you feel reasonably confident you have a correct contactable address (mail or email) in your database, i.e. they are "solicitable."4

An "alumnus/alumna" is anyone who obtained a degree or certificate (undergraduate or associates or graduate, full-time or part time) from your institution, OR who completed courses for credit towards a degree or certificate but moved on before graduating. The person does NOT have to be a dues-paying or registered member of an alumni association to be counted as an alumnus or alumna.

4.3 Total student enrollment [Question A6]

The number you give here should be the same number reported for your institution in the Council for Aid to Education’s Voluntary Support of Education survey (if your institution responded to that survey). In the 2007 print edition of the VSE that number is found in column 29 for "Beginning Fall Enrollment (headcount).” This number is the sum of full and part-time students, NOT "full-time equivalent" students. For example, if you have 1,000 full-time students and 500 half-time students, you would enter “1,500,” and not “1,250.”

4.4 Campaigns [Question A7]

A “campaign” is a focused fundraising initiative that has a defined length of usually more than a year and goals separate from those of on-going annual fund-type operations, even though those annual fund operations may sometimes be referred to as “annual fund campaigns.”

4.5 Voluntary support raised [Question D1]

The number you give here should be the same number reported for your institution in the Council for Aid to Education’s Voluntary Support of Education survey (if your institution responded to that survey). In the 2007 print edition of the VSE that number is found in column 1 for "Total Support “ “Total support” includes “outright” and “deferred” gifts combined, with deferred gifts included at discounted present value. If your institution has not reported to the VSE and you have to collect data from scratch, follow the lists below.5

4 See CASE Reporting Standards and Management Guidelines for Educational Fundraising, 4th edition, 2009, p. 54
5 Adapted from the Voluntary Support of Education, Council for Aid to Education, NY; Ann Kaplan, Director, www.cae.org, and from the CASE Reporting Standards and Management Guidelines for Educational Fundraising, 4th edition, 2009,
4.5.1 Revenues to include:

- Gifts and non-governmental grants to the institution, for both current operations and capital purposes, regardless of form (cash, products, properties, securities, etc).
- Gifts and non-governmental grants to institutionally-related foundations and organizations created to raise philanthropic funds for the institution.
- Securities, real estate, equipment, property, or other non-cash gifts, reported at fair market value established by an independent appraiser, but not any cash income therefrom.
- Deferred gifts reported at discounted present value.
- Cash value of life insurance contracts.
- Cash payments returned as contributions from salaried staff.
- Insurance premiums paid by donors.

4.5.2 Revenues to exclude:

- Advertising revenue.
- Alumni membership dues.
- Affinity program royalties.
- Contract-governed revenues, and contract sponsored-research, even if they are labeled a “gift.”
- Contributed services.
- Contributions from governments of all levels, and whether U.S. or foreign, including the government portion of state matching or incentive funding schemes.
- Discounts on purchases.
- Earned income, including transfer payments from medical or analogous practice plans.
- Transfers from institutionally-related foundations and other organizations, as these should already have been counted on first receipt above, not when they are transferred.
- Investment earnings.
- Monies received as a result of exclusive vendor relationships, such as “pouring rights”
- Pledges.
- Revenue from special education programs.
- Aid to named students.
- Surplus income transfers from ticket-based operations, except for the amount equal to that portion permitted as a deduction by the IRS.
- Testamentary commitments (bequest intentions).
- Tuition payments, even if gifted to an individual student by a third party.
- Value of deferred-giving contracts terminated due to the death of the income beneficiary during the year.