

**Non-Gift / Other Income**

• **Transmittal of Non-Gift /Other Income**

- What should be submitted?
  - The Deposit Form is needed when submitting funds that are not contributions (such as reimbursements/refunds, royalties or proceeds from sale of materials). [CSFPF Foundation Deposit Form - FINAL REV.pdf \(fullerton.edu\)](#)
  - Event form or flyer
  - Membership benefits
  - Contracts, agreements, or invoices
- Why is this information needed?
  - The deposit form and other support provides the Foundation with information necessary to allocate the other income correctly into a Foundation account.
- What can be accepted?
  - The following funds may be considered non-gift / other income acceptable for deposit into a Foundation account.
    - Non-gift / other income eligible for deposit must benefit a Cal State Fullerton program or activity.
    - Membership dues to alumni association or other Cal State Fullerton entities (library, arboretum, etc.). Membership dues that include tangible benefit to the member are classified as non-gift / other income.
    - Sale of educational materials purchased with Foundation funds. Due to tax implications, there must not be any profit from the sale of the merchandise.
    - Reimbursements/refunds for items paid with Foundation funds.
    - Royalty payments generated by Foundation-owned property.
    - Event – Revenue from business related events sponsored by CSUF departments for donor or alumni activities. The expenses for the event must be paid from Foundation funds.
    - Fundraiser Event – Revenue from event tickets or auctions for fundraiser events. Any fundraising event intended to generate revenue by virtue of ticket sales and/or

sponsorships require prior approval from Development. (See [Fundraising Event Guidelines.pdf \(fullerton.edu\)](#))

- The following funds are considered *other income* generally not acceptable for deposit into a Foundation account.
  - Funds of a personal nature or an outside business activity not specifically generated for the benefit of the University.
  - Grants from federal, state, and local government agencies.
  - Contracts and grants in exchange for specified benefits to the resource provider, i.e., funds that are an exchange transaction are not considered philanthropic.
  - Revenues generated from a University event unless it meets the criteria above.
  - Academic or professional development event revenue.
  - Registration fees for University credit and non-credit courses, workshops, conferences.
  - Proceeds from the sale of University owned property.
  - Reimbursements/refunds for items paid with University funds.
  - Royalty payments generated by University-owned property.
  
- Will a gift fee be assessed on non-gift / other income?
  - Effective July 1, 2022, a one-time administrative fee of 5% is assessed on all non-gift / other income greater than \$50,000, except for event income.