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## Abbreviations

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AACRAO	American Association of Collegiate Registrars and Admissions Officers
AAM	American Association of Museums
ACES	Association for Children for Enforcement and Support
ACF	Associated Community Fund
AEA	American Economic Association
AMA	American Medical Association
ASOL	American Symphony Orchestra League
ATC	average total cost
ATUS	American Time-Use Survey
BTT	Big 'T' Theater
CAFA	Community Action to Fight Asthma
CEO	chief executive officer
CES	Coalition of Essential Schools
CICA	Canadian Institute of Chartered Accountants
CNCS	Corporation for National and Community Service
COO	chief operating officer
COPPS	Center on Philanthropy's Panel Study
CPS	Current Population Survey
CWLA	Child Welfare League of America
DA	distributable amount (of qualifying charitable distributions)
DEA	data envelopment analysis
EGTRRA	Economic Growth and Tax Relief Reconciliation Act
EMR	electronic medical record
ERM	enterprise risk management
EVAS	expanded value added statement
FAMF	financial asset management firms
FASB	Financial Accounting Standards Board
FTC	Federal Trade Commission
FTE	full-time equivalent
GAAP	generally accepted accounting principles
GDP	gross domestic product
GSUSA	Girl Scouts of the United States of America
HFH	Habitat for Humanity
HFHI	Habitat for Humanity International
IS	Independent Sector
JBFCSS	Jewish Board of Family and Children's Services
LBE	land, building and equipment
L-P	Lakdawalla-Philipson model
LVR	Literacy Volunteers of Rochester, Inc.

MAAD	Mothers Against Drunk Driving
MCBS	McGladrey Contract Business Services
MDI	Minnesota Diversified Industries
MFI	Museum Financial Information
MIH	Ministries for International Health
MINIMIZE	a foundation that barely satisfies the minimum distribution requirement
MM	Modigliani and Miller (model)
NCAA	National Collegiate Athletic Association
NCCS	National Center for Charitable Statistics
NCES	National Center for Education Statistics
NEA	National Endowment for the Arts
NGO	non-governmental organization
NTEE	National Taxonomy of Exempt Entities
<i>NVSQ</i>	<i>Nonprofit and Voluntary Sector Quarterly</i>
OANO	Ohio Association of Nonprofit Organizations
OLS	ordinary least squares
OMB	Office of Management and Budget
PAC	political action committee
PILOT	payment in lieu of taxes
POS	purchase of service
PPY	Positive Payoffs for Youth
PRI	program-related investments
PSID	Panel Study of Income Dynamics
PUMS	public-use microdata sample
QD	qualifying charitable distributions
REDF	Roberts Enterprise Development Fund
ROA	return on assets
RRG	risk retention group
RSC	Royal Shakespeare Company
SMO	Social Movement Organization
SOI	statistics of income
SPENDER	a foundation that exceeds the minimum distribution requirement by more than 10 percent
SRO	self-regulatory organization
SROI	social return on investment
SUBMIN	a foundation that violates the minimum distribution requirement
TFA	Teach for America
TIMELYMIN	a foundation that barely satisfies the minimum distribution requirement, but does so a year earlier than is required
UBIT	unrelated business income tax
USAS	United Students Against Sweatshops
VHA	Voluntary Hospitals of America
WACC	weighted average cost of capital
WRC	Worker Rights Consortium
XROA	external return on assets