

2020 Report on Giving: Glossary of Terms Full Survey

The following glossary of terms represents definitions for the full survey form for the 2020 AHP Report on Giving Full survey. The data collected will represent results from FY 2019.

Whether you're a returning from last year or have never submit data before, please [sign up to let us know you'd like to participate for 2020](#). The survey will open on Monday, April 6th, 2020 and will close on Friday, July 3rd.

For any questions about the survey, contact us at benchmarking@ahp.org.

SECTION A. BASIC INFORMATION

- **Academic Medical Center** - An organization with a medical school and at least one university-based hospital.
- **Behavioral Health Facility** - An organization whose primary goal is to provide psychiatric services for the diagnosis and treatment of mentally ill people, although physicians may be available to treat other medical conditions.
- **Centralized** - A structure in which each individual fundraising entity within a healthcare system operates and is coordinated through a centralized (or regionalized) philanthropy office.
- **Children's Hospital** - A healthcare facility that provides inpatient beds, continuous nursing services and an organized medical staff providing diagnosis and treatment for a variety of diseases and disorders specifically related to children.
- **Community Hospital** - A healthcare facility supporting non-federal, short-term general, and other special hospitals.
- **Decentralized** - A structure in which each individual fundraising entity within a healthcare system operates with little or no centralized (or regionalized) philanthropy office support.
- **Fiscal year** - Any 12-month corporate accounting period other than the calendar year.



- **Fundraising Expense Budget** - Portion of an organization's budget that is devoted to the cost of fundraising.
- **Healthcare System (System)** - Group of hospitals or other healthcare entities that are organized under and/or are affiliated with a corporate umbrella structure.
- **Home Care/Hospice Facility** - A program offering palliative care, chiefly medical relief of pain and supportive services, addressing the emotional, social, financial and legal needs of terminally ill patients and their families.
- **Hybrid** - A structure in which a centralized (or regionalized) philanthropy office offers and provides either a limited or wide array of specialized support services to individual fundraising entities within the healthcare system. The services offered and provided may exist in varying degrees (e.g., limited services to all or almost all individual fundraising entities, complete services to just a few individual fundraising entities, etc.).
- **Non-System Affiliated Philanthropy Department** - A fundraising entity which is not a separate legal entity, but, rather, is simply a department of the hospital(s)/system it supports, and which is not affiliated with a larger system including other fundraising entities.
- **Non-System-Affiliated Foundation** - A fundraising entity which is a separate legal entity from the hospital(s)/system it supports, and which is not affiliated with a larger system including other fundraising entities.
- **Single Healthcare Entity (Entity)** - Either a stand-alone facility or a facility within a healthcare system for which there is an organized fundraising program. For the Report on Giving survey, this includes academic medical centers, behavioral health facilities, children's hospitals, community hospitals, and home care/hospice facilities.
- **System-Affiliated Philanthropy Department** - A fundraising entity which is not a separate legal entity, but, rather, is simply a department of the hospital(s)/system it supports, and which is affiliated with a larger system including other fundraising entities.
- **System-Affiliated Foundation** - A fundraising entity which is a separate legal entity from the hospital(s)/system it supports, and which is affiliated with a larger system including other fundraising entities.



SECTION B. GIFTS RECEIVED/EXPECTED

- **Annual Gifts** - Gifts of less than \$10,000 from individuals. Do not include gifts of less than \$10,000 from other donor constituency types (e.g., corporations, businesses, foundations, governmental agencies).
- **Corporation/Business Donors** - Business donors, whether incorporated or not, and whether organized as a for-profit or as a not-for-profit.
- **Corporate Gifts/Grants** - Charitable gifts or grants of any size made by corporations, businesses, and corporate foundations. Exclude corporate sponsorship of special events, as those are reported as special event gifts. Corporations include for-profit organizations, as well as not-for-profit organizations such as churches, schools, civic groups, professional associations, United Way, Children's Miracle Network, Canada Helps
- **Foundation** - Private family foundations, community foundations, general purpose foundations, and independent foundations established as a not-for-profit corporation or a charitable trust, with a principal aim of making grants to unrelated organizations or to individuals, for charitable purposes. For benchmarking, this broad definition encompasses all foundation types, except corporate foundations which are reported as corporate/business gifts.
- **Foundation Gift** - Gifts from any foundation external to the organization. Foundations, typically established as nonprofit corporations or as charitable trusts, include private family foundations, community foundations, and corporate foundations.
- **Governmental Grants** - Dollars from any governmental agency that the philanthropy function was responsible for raising. Include grants, contracts, and cooperative agreements when the beneficiary of the grant's work is the organization and not the donor.
- **Individual Donors** - Persons who make financial contributions to the organization. This constituency is considered as one but also may be broken down into sub-categories (e.g., grateful patients, major donors, annual donors, planned gift donors)
- **Major Gifts** - Gifts from individuals valued at \$10,000 or greater. Do not include gifts from individuals that are valued at \$10,000 or more and made as part of a planned gift or in response to a special event, as these are reported as planned gifts or special event gifts.
- **Planned Gifts** - A gift, usually of significant size, made with forethought about the benefit to the organization and the financial planning implications to the donor.



Planned gifts often are equated with deferred gifts (in which a commitment is made today but the funds are not available to the organization until a later time) such as bequests, life insurance policy beneficiary designations, gifts of residual interests such as charitable remainder trusts, or other similar arrangements. A planned special event, as these are reported as planned gifts or special event gifts.

- **Pledges** - A written promise to make a future gift. Irrevocable pledges are reported as recorded revenue at the time the pledge is made. Revocable pledges are reported as production revenue at the time the pledge is made.
- **Production Revenue** - Includes recorded revenue plus revocable, written deferred gifts that are not yet recordable per GAAP due to revocability and/or conditions on the gift (such as conditional pledges or revocable bequests) to allow the gift to be recorded for financial statement purposes.
- **Recorded Revenue** - All irrevocable outright and irrevocable written deferred gifts received during the reporting year made in any form, such as cash and securities, non-cash gifts such as personal and real property, unconditional pledges, or irrevocable bequests
- **Special Event Gifts** - Gifts of any value made via any event sponsored by the organization, held for the purpose of raising money, building awareness of the organization, and expanding constituencies. For benchmarking purposes, special events are divided into three main categories: Highly structured events (e.g., galas, dinners, balls, fashion shows); sporting events (e.g., golf, tennis); and large-scale community-based events (seeking broad public participation; e.g., runs/walks). Include all gross special event income, such as ticket sales, auction receipts, corporate sponsorships, and event underwriting. Include all applicable in-kind gifts.



SECTION C. ENDOWMENTS AND CAMPAIGNS

- **Board-designated/Quasi-endowments** - Unrestricted funds that have been designated by the board to act as an endowment. These funds can be un-designated by the Board at any time and remain classified as unrestricted for financial statement purposes (because only donors can restrict gifts and grants).
- **Campaign Gift** - A gift received during a campaign that is set with a specific time limit, with a specific beginning and end spanning multiple years, which generally has a named purpose, scope, and set dollar goal.
- **Comprehensive Campaign Gifts** - Gifts from a campaign that encompasses fundraising for many needs of an organization, not just capital but also programmatic, endowment, annual gifts, planned gifts, and other sources.
- **Donor-created Endowment** - Restricted funds that have been received by a donor to be maintained as a permanently restricted endowment. Donors can either specify a purpose restriction or allow the organization to determine how the investment earnings will be spent.

SECTION D. CONSTITUENCY GIVING

- **Board Member Donors** - Donors affiliated with the organization as a healthcare system, facility, and/or foundation board member, regardless of whether the board is a fiduciary/governing board or a non-fiduciary/non-governing board.
- **Corporation/Business Donors** - Business donors, whether incorporated or not, and whether organized as a for-profit or as a not-for-profit.
- **Donor-advised Fund** - a fund established within a public charity, trust, or other organization (e.g., Fidelity, Schwab, a local community foundation) to which the donor has made a gift and already taken an immediate tax deduction (a tax credit in Canada).
- **Employee Donors** - Staff donors from the organization's healthcare system, facility, foundation, and other applicable facility or department
- **Foundation** - Private family foundations, community foundations, general purpose foundations, and independent foundations established as a not-for-profit corporation or a charitable trust, with a principal aim of making grants to unrelated organizations or to individuals, for charitable purposes. For benchmarking, this broad definition encompasses all foundation types, except corporate foundations which are reported as corporate/business gifts.
- **Healthcare System (System)** - Group of hospitals or other healthcare entities that are organized under and/or are affiliated with a corporate umbrella structure.
- **Hospital Auxiliary Donors** - Donors from a separately incorporated organization of volunteers whose efforts are committed to providing volunteer hours and/or raising funds. Note that hospital auxiliaries are not always separately incorporated. This does not include contributions from auxiliary donors from departments of the healthcare organization.
- **Individual Donors** - Persons who make financial contributions to the organization. This constituency is considered as one but also may be broken down into sub-categories (e.g., grateful patients, major donors, annual donors, planned gift donors).

- **Physician Donors** - Individual donors who are physicians (both employed and those who are not employed, but affiliated) or are from physician groups.
- **Single Healthcare Entity (Entity)** - Either a stand-alone facility or a facility within a healthcare system for which there is an organized fundraising program. For the Report on Giving survey, this includes academic medical centers, behavioral health facilities, children's hospitals, community hospitals, and home care/hospice facilities.



SECTION E. GIFT AND DONOR ACTIVITY

- **Acquisition Direct Mail Gifts** - Gifts received via an annual gift mailing program that sends information and solicitation materials to individuals who have never made a contribution, or who have not made a contribution within the last two years (or within a given time period as set by the organization).
- **Corporate/Business/Foundation Gifts** - Programs that attract grants and gifts of any value from corporations, businesses, and foundations.
- **Lapsed Donors** - Donors who contributed a gift in the past but have not given for a certain period of time as determined by the organization.
- **Major Gifts** - Gifts from individuals valued at \$10,000 or greater. Do not include gifts from individuals that are valued at \$10,000 or more and made as part of a planned gift or in response to a special event, as these are reported as planned gifts or special event gifts.
- **Planned Gifts** - A gift, usually of significant size, made with forethought about the benefit to the organization and the financial planning implications to the donor. Planned gifts often are equated with deferred gifts (in which a commitment is made today but the funds are not available to the organization until a later time) such as bequests, life insurance policy beneficiary designations, gifts of residual interests such as charitable remainder trusts, or other similar arrangements. A planned a special event, as these are reported as planned gifts or special event gifts.
- **Renewal Direct Mail Gifts** - Gifts received via an annual gift mailing program that sends information to individuals who have made a previous direct mail gift to the organization within the last two years (or within a given time period as set by the organization).

(Section F. Skipped)



SECTION G. EXPENSES

- **Direct Compensation Expenses** - Actual compensation expense (such as salaries, benefits, bonuses, and any other compensation) related to philanthropy/development officers who directly carry out each fundraising program.
- **Direct Fundraising Staff** - Individuals performing front-line fundraising activities, typically including the following functions: Chief Philanthropy/Development Officer (CPO/CDO), executive director, vice president of philanthropy, directors of philanthropy/development, annual gifts, major gifts, planned gifts, special events, campaign fundraising, public and private grant writing, corporate and foundation relations, and other fundraising specialists with direct fundraising responsibilities.
- **Indirect Compensation Expense** - Actual compensation expense (such as salaries, benefits, bonuses, and other compensation) related to staff who indirectly support philanthropy officers.
- **Indirect Fundraising Staff** - Individuals who are not responsible for front-line fundraising activities. Some examples of the work these individuals perform to support fundraising are: general writing; public relations; marketing; finance, including the tasks of the CFO; operations; information technology; prospect research; gift receipting; data management; data analysis; human resources; development coordinator; administrative assistant; clerical support; and other specialists and generalists without direct fundraising responsibilities.
- **Non-compensation Expense** - Actual expense that is related to philanthropy operations, but that is not compensation related. Exclude non-philanthropy expense and depreciation expense, which is purely an accounting entry, not a real usage of resources. Examples include professional fees (e.g., legal, tax, accounting), contracted services (e.g., consulting), travel, dues/subscriptions/ memberships, software subscription/maintenance, rent/occupancy, supplies, printing, postage, mailing, and cultivation expense.