

2020 Report on Giving: Glossary of Terms Mini Survey

The following glossary of terms represents definitions for the mini 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.

- **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.
- **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.
- **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.



- **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.
- **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.
- **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.
- **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.

