



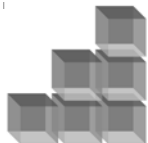
**with James P. LaRose, CFRE
& Wesley Rediger, Ed.D.**



DEVELOPMENT GLOSSARY

Over 1200 Fundraising Terms Defined

**Jimmy
LaRose.com**
ADVANCING PHILANTHROPY WORLDWIDE



NATIONAL
DEVELOPMENT
INSTITUTE

DSI Development
Systems
International

P.O. Box 2675 - Columbia, SC 29202
Voice: 803-808-5084 - Fax: 803-808-0537
jimmy@jamesplarose.com

Glossary of Fundraising Terms

501(c)3, the portion of the IRS Code designation that exempts certain kinds of organizations (such as charitable, religious, scientific, literary, and educational) from taxation and allows these organizations to receive tax-deductible donations. For information about other 501(c) organizations, see the IRS Tax Code.

990, an Internal Revenue Service financial information return submitted on a yearly basis by most tax-exempt organizations and institutions except religious.

990-PP, an annual IRS information return made by private foundations and reports on their holdings, income, grants, and activities.

990-T, an annual IRS tax return made by not-for-profit organizations to formally declare any unrelated business income.

accelerated depreciation, the accounting term the charging of the depreciation of assets, including machinery or buildings, at a faster rate than straight-line depreciation.

accountability, *n.* a donee organization's duty to keep a donor up-to-date to how a gift is being used.

account executive, one who has been assigned responsibility delivering a firm's services to its clients.

accounting policy, a methodical routine that decides how the financial transactions of an organization are recorded and reported, such as how income (whether earned or gift) is received and acknowledged, how expenses are authorized and paid, and how assets and liabilities are shown on the organization's financial statements.

accrual basis, an accounting method that identifies income when it is incurred and recorded, regardless of whether an actual cash transfer has taken place.

accumulated deficit, the total dollar amount, calculated over various accounting periods, of the difference when expenditures exceed income.

acknowledge, *v.i.t.* to express gratitude for a gift or service in written or oral form, communicated privately or publicly.

acquire, *v.i.t.* 1. to attain an initial gift from a donor. 2. to obtain equipment, not inherited. 3. to come into possession of something.--*acquisition, n.*

acquisition mailing, a mailing to prospects for obtaining new support such as members or donors.

action grant, a grant given to support an operating program or project.

active phase, the period of public solicitation during a campaign that usually follows the successful completion of a campaign's nucleus fund and the establishment of a pattern of giving. Essentially, it is the active phase rather than the planning one.

actual value, the price of a piece of property on the open market.

actuarial, *n. adj.--n.* the calculation of future costs and obligations to determine the value of benefits or the expense of creating the benefits; the calculation is based on mathematical formulas that use mortality tables and the discounted value of a given amount of money at its current value in terms of its estimated future value. --*adj.* related to insurance mathematics and the application of statistics, typically regarding longevity.

actuary, one who makes actuarials.

address correction requested, requesting a service provided by the United States Postal Service for a fee that appears as a printed statement on a carrier envelope.

ademption, *n.* the invalidation of a bequest in a will when the testator has already disposed of the property bequeathed before his/her death.

ad hoc, *adj., adv.i.* for a particular purpose.

adjusted basis, the cost of an obtained property, that is increased for any capital improvements and then decreased by the amount of allowable depreciation.

adjusted gross income, used in calculating income tax, the total income minus allowable deductions. For charitable donations, deductions are limited to a percentage of the *adjusted* gross income.

administer, *v.i.t.* to attend to the managing of property such as an estate or trust, as an executor, trustee or administrator.

administration, *n.* 1. the managing of an organization, business, office, etc. by government officials of public affairs. 2. those in charge of managing affairs.

administrator, *n.* an article appointed by a court to settle the estate of a person who died testate when the named executor is unable or refuses to act.

advance, *n.* a story, feature or speech that is distributed before its formal release.

advance gift, a donation, typically from a trustee or director of an organization, that demonstrates a commitment to a particular campaign, and provides a steady pace at the outset before other external solicitations are sought out.

advertise, *v.i.--v.i.i.* to communicate via mass media to solicit people to take a particular action, such as purchasing or donating, or to form an opinion about a subject. Once the material is paid for, it becomes under the jurisdiction of the organization seeking the desired action in terms of context, presentation, medium, and time by the organization seeking the desired action or attitude. *--v.i.t.* to endeavor to sell or promote through advertisement.

advertisement, something that advertises.

advertising, *n.* the business of, or communication by advertising.

advisory board, a group of usually powerful and knowledgeable people that offers advice and prestige to the organization or cause with which it is associated, but usually it is without fiscal or policy authority.

advocacy, *n.* the delivery of a cause intended to influence the course of events.

advocate, *v.i.t., n. --v.i.t.* to speak, write or otherwise support or recommend publicly. *--n.* 1. one who advocates. 2a. a member of the legal profession who pleads for clients in court.

affiant, *n.* a written statement produced under oath in the presence of an individual who is authorized to administer such an oath, such as a notary public.

affinity card, a credit card that is offered to the constituents of an organization, and providing for a percentage of a transaction fee to be paid as a royalty to the organization.

allocate, *v.i.t.* to distribute (resources) according to a particular plan.

allocations committee, a group responsible for decisions concerning grant-making for donor organizations.

alpha test, the introductory testing procedure for a computer program or direct-mail package.

alternative minimum tax, a tax designed to insure that high-income people do not avoid paying taxes by using various tax shelters. Instead, this category of tax-payer must instead compute their tax both the regular way and the alternative way, and pay the higher amount.

alumna, *n.*, pl. *alumnae*. 1. a female graduate or previously enrolled student of a particular educational institution. 2. a woman who was previously a participant of an organization's program.

alumni, *n.*, pl. of *alumnus*. graduates or previously enrolled students (men, or men and women) of an educational institution or organization's program.

alumni campaign, a fund-raising campaign of an institution, typically educational, that is focused on its own graduates. The phrase also refers to such campaigns in fraternal organizations.

analysis, *n.* a systematic study and assessment of a situation, an organization or issue.

angle, the particular point of view or emphasis of an article or broadcast.

annual fund, the total of all grants and donations received by an organization during the year.

annual gift, a donation given each year, usually without restrictions.

annual giving, grants or donations given or solicited annually.

annual income, all income received during the fiscal year.

annual report, a yearly financial and status report of an organization or institution.

annuitant, one who receives an annuity.

annuity, 1. a yearly grant or allowance, usually paid in fixed intervals.

anonymous gift, a gift given by a donor who is not announced publicly.

appeal letter, a letter asking for a donation to a fund-raising campaign.

appraisal, *n.* 1. the act or instance of appraising. 2. an estimate of worth.

appreciate, *n.* to increase in value or to feel gratitude for.--appreciation, *n.*

arbitrage, *n.*, *v.i.i.*, --*n.* 1. the buying and selling of stocks or other securities in different markets simultaneously with the intent of profiting from a price discrepancy. 2. the investing of capital by a nonprofit organization obtained during a fund-raising campaign before using the capital to repay any debt incurred through the issuance of a tax-exempt bond. --*v.i.i.* to become involved in arbitrage.

area campaign, an effort to generate support for an organization that is limited to a particular geographical region.

area of interest, interest, particularly in a specific profession relating to fundraising, including education, the arts, health care or religion.

articles of incorporation, the document that creates a corporation, after it is approved by an appropriate state agency as following the general corporation laws of that state.

articles of organization, the instrument that states the exempt purpose of a unincorporated charitable organization.

ask, *n.* the act of requesting or soliciting a gift.

asset, *n.* anything owned of value.

assign, to give or appoint out to a person an assignment to be completed.

assignment, *n.* 1. the act of designating responsibility, usually to a volunteer, for soliciting one or more prospective donors or another duty related to a fund-raising campaign. 2. the transfer of an interest or a right in a property from one party to another.

associate, *n., adj., v.i.i.* --*n.* a member of an association who often lacks the rights and privileges of full membership. --*adj.*, allied or united with another association.--*v.i.i.* to incorporate into an association.

at-death transfer, the transfer of property from a testator to a living individual, as designated in a will.

attrition rate, 1. the rate at which donors fail to renew their gifts. 2. the rate at which pledges are not achieved.

audit, *n., v.i.t.*, an examination and evaluation of the accounting records and procedures of an organization, after which a statement is issued concerning that organization's financial standing and legal compliance as of a certain date. It can also be assessment of an organizations' practices, programs, policies or results, often including recommendations for the future and usually performed by an outside consultant.

audit trail, a documentation verifying bookkeeping entries.

auxiliary, *n., adj.* --*n.* a volunteer section of an organization formed to help in fund raising, special events, or day-to-day activities. --*adj.* giving help; assisting.

balance sheet, the former term for a summation of assets or financial position.

bargain sale, the sale of property to a charitable organization at less than its fair market value when the transaction is partly a gift and partly a sale.

basis at death, the valuation of property on the date of the decedent's death, or, instead, six months later.

basis, *n.* 1. a fundamental principle. 2. in accounting, the value assigned to an asset, usually the purchasing cost, for the purpose of evaluating gain or loss on a sale or transfer.

bellwether, *n.* a gift, action, or other positive indicator in a movement or campaign.

benefaction, *n.* 1. an altruistic action. 2. a donation to a charity.

benefactor, *n.* a generous donor, usually at the highest gift level.

beneficiary, *n.* 1. an individual, organization, or institution that acquires or is entitled to receive benefits. 2. in law, an individual or organization that receives, or is named to receive, property or money from a will or insurance policy.

benefit, *n., v.i.t.* --*n.* 1. something that is of value. 2. a social event from which net proceeds are to be given as a donation to one or more causes.

benevolence, *n.* 1. the inclination to promote the well-being and well-being of others; good will. 2c. an altruistic act. 2b. a generous gift. --benevolent, *adj.*---benevolently, *adv.i.*

bequeath, *v.i. t.* to give or leave property as stated in a will when one die

beta test, the second test conducted through a direct-mail package or a computer program.

bleed, *v.i., n. --v.i.t.* to extend the text, illustration or embellishment of a text into the margin of a trimmed printed page or to print so that this occurs. *-n.* any printed information that bleeds.

blue line, the final corrected pages of a print job to be reviewed before printing.

blurb, *n. Informal.* a brief, compact copy (as in a newspaper, journal, newsletter, or promotional material) about a person, event, or program.

board of directors, the governing board.

board of managers, the group that manages the affairs of a corporation, usually appointed.

board of trustees, the governing board.

board profile, an analysis, study, review, overview of the individual members of a governing board or an advisory board, including their skills, experiences, and professional and social connections.

board rotation, a periodic succession taken from a term-of-office schedule.

board, *n.* 1. referring to the governing or advisory board. 2. in printing, material that is camera-ready (also mechanical).

bona fide pledge, 1. a pledge recorded by written evidence that supports the existence of an unconditional promise to give, publicly announced. 2. a partially paid pledge.

bond, *n., v.i. --n.* 1. a certificate issued by a government or business that is interest-bearing and promises to repay the amount borrowed from the buyer of the certificate. 2. an insurance agreement promising security against financial loss caused by an unforeseen act. 3. the act of becoming, or the state of being, involved and committed to an organization or project. *--v.i. t.* to create a bond against financial loss for (a person). *--v.i.i.* to develop an interest in an organization or project.

bondholder, *n.* one who possesses a bond .

book value, an asset's worth as documented on the balance sheet of an organization or institution.

bookkeeper, *n.* one who collects, compiles, and records the financial transactions of an organization or institution.

bookkeeping, *n.* 1a the practice or business of keeping accounting books. 1b a bookkeeper's work.

bottom line, *Informal.* net income that is acquired or owed.

bricks and mortar campaign, *Informal.* a capital campaign to serve the financial needs for constructing a physical plant, including the furnishings and facilities.

bridge loan, funds from a person, accounting transaction, or financial institution that enable the undertaking of a project before permanent funding is available.

brief, *vt., n. --v.i.t.,* to give a formal or *informal* report either before or after an event occurs, intended to prepare a participant or somehow relate to that event's outcome; to furnish with a briefing.--*n.*, briefing

brochure, *n.* a pamphlet that is used for promotional purposes.

budget, *n., v.i.--n.* a planning document projecting the required or desired income and expense needed to accomplish an objective. *--v.i.i..* to prepare a budget. *--v.i.t..* to allot.

bulk rate mail, second, third, or fourth class mail presorted by an organization or a service before going to the post office and qualifying for special postage rates.

bundle, *vt., n. --v.i. t.* 1. to sort (mail) by zip code. 2. to sell (computer hardware and software) in a single package. *-n.* 1. a quantity of mail sorted by zip code. 2. hardware and software sold as a single package.

business plan, the required steps and corresponding timetable necessary to accomplishing an organizational objective described in an organization's long-range plan.

business-reply account, a post office account designated for funds that are to be deposited to pay for receipt of postage due on envelopes printed with a business-reply designation.

business-reply envelope, a self-addressed return envelope with postage paid by the organization or institution who is to receive it. Abbr. BRE.

bylaw, *n.* a rule, established by a governing board of an organization, addressing any potential matters of governance, such as the election of directors and officers, the conduct of meetings, the structure of any committees, and procedures for alteration.

caging, *n. Informal* the act of collecting donations from something other than the nonprofit organization for which they were solicited.

call-out, *n. Informal.* an excerpt from a text, (such as a letter or brochure), that is graphically set apart from its body copy in order to highlight a point.

camera-ready, *adj.* (in printing), referring to a finished piece of text, illustration, or other art work that is pasted up and from which a camera can make a plate suitable for creating printing impressions.

campaign analysis, a report describing the results and/or effectiveness of a campaign, that often includes a quantitative and qualitative review of income and expense, number and size of gifts, etc.

campaign cabinet, a group, including the chairperson of a capital campaign, that, together with committee chairs, determines campaign policy and monitors campaign progress.

campaign director, a fund-raising executive, from either a consulting firm or an organization's staff, who is assigned to lead a campaign.

campaign leader, a volunteer who aids in recruiting and motivating other volunteer members of a campaign organization and who sets the pace for the giving of gifts and active participation in a campaign.

campaign management, the administration and implementation of the overall operations of a campaign that is performed by an appointed staff.

campaign newsletter, a publication issued at intervals during a campaign with the purpose of keeping volunteers, donors, and prospects informed and motivated.

campaign organization, a chart or table allocating various responsibilities and relationships among fund-raising committees.

campaign planning, the assessment of all the activities that need to be undertaken before successful solicitation can start.

campaign schedule, a schedule of activities and operations necessary for the execution of a campaign plan, organized by week, month, and year.

campaign, *n., v.i. i.* --*n.* an organized effort to raise a specified

canned presentation, a standardized presentation intended to be appropriate for use regardless of the situation or audience.

canvass, *v.i., n., --v.i.t., v.i.i.* to solicit all prospective donors in a specific geographical area on a door-to-door basis. --*n.* 1. the act of canvassing or door-to-door soliciting. 2. an examination, survey, or discussion of an issue, by phone, mail, or in person in a specific geographic area.

capital campaign, an intensive fund-raising effort in the goal of meeting a specific financial goal within a specified period of time for one or more major projects.

capital expenditure, the amount required to obtain an asset that has an expected useful life of more than one year.

capital gain (or capital loss), the difference between the tax basis of a capital asset and the fair market value, that is not realized until after the sale or other disposition. It can be either short term or long term.

capital gift, a gift of a capital asset, often to a capital campaign.

capital stock, a corporation's total issued shares .

capital, *n.* the amount of assets or funds that an organization or company has available to carrying on a business or its the net worth after the deduction of taxes and other liabilities.

capitalization, *n.* the joining of long-term debt and an owner's equity or the amount at which a business is capitalized.

capitalize, *v.i.t.* 1a. to convert one's debt or retained earnings into capital stock. 1b. to furnish or use as capital. 2. to recognize or estimate the present value of an income. 3. to compute the present value of a business by setting the true or predicted benefits against the cost of maintenance. 4. to consider expenses as a business asset.

card calling, 1a a fund-raising technique that solicits and brings together prospects in calling their names. 1b the act or an instance of this technique.

carrier envelope, an envelope, attached to a direct-mail package and containing an appeal letter and other material.

carrier route presort, according to United States Postal Service regulations, the sorting of mail, so that it is bundled into individual carrier routes. Abbr. car-rt sort; car-rt-sort.

carry-over, *n.* 1a the process, act, or an instance by which the deductions and credits of one tax year are applied against tax liability in subsequent years. 1b the amount that is carried over.

case law, law established by following the precedent of judicial decisions made in former cases.

case, *n.* the reasons why an organization needs and merits philanthropic support, usually presented in an outline of the organization's programs, current needs, and plans.

cash basis, an accounting method that recognizes income and expense at the time that cash is exchanged.

cash flow, money available (for spending) within a given time.

cash poor, *Informal*. referring to a situation in which assets exceed current cash needs but cannot be spent.

cash-flow projection, la the practice of predicting when anticipated revenues and expenses are most likely to be realized. lb a document stating such a projection.

categorical grant, a grant from a government agency that is usually intended for a program with a specifically defined eligibility.

cause, *n.* 1. a principle worth defending, served with dedication and zeal. 2. the societal need, void, or value acknowledged by an organization.

cause-related marketing, marketing in which a for-profit organization uses the name of a not-for-profit organization to promote its product and in return, provides financial support to the not-for-profit organization.

center spread, the two center-facing pages of a publication appearing on a continuous sheet.

centralized fund raising, the raising of funds by one person or office on behalf of various units within an organization.

CEO, chief executive officer.

certificate of need, a document that is submitted for approval to a state health-planning agency by a health care provider proposing to construct or modify an existing health care facility, incur a major capital expenditure, or offer a new or different health service. Abbr. CON.

Certified Association Executive, la a professional designation awarded by the American Society of Association Executives to a person who meets specific requirements concerning the principles of association management. lb a person who has earned this designation. 2a. a similar designation awarded by the Canadian Society of Association Executives. 2b. a person who has earned this designation. Abbr. CAE.

certified audit, a review that is conducted by a certified public accountant of an organization's financial position and practices.

Certified Financial Planner, an individual who has met the standards of education, examination, experience, and ethical practice, in addition to the annual licensing requirements, all which are established by the Certified Financial Planner Board of Standards, Inc.

Certified Fund-Raising Executive, la. an appointment, developed and administered by the National Society of Fund Raising Executives, awarded to a professional fundraiser who has met their specified standards of service, experience, and knowledge. lb. an individual possessing this designation. Abbr. CFRE.

certified public accountant, U.S. an accountant who has met the legal requirements required for a state certificate to maintain and audit accounts and to prepare reports in tax and finance.

chair, *n., v.i. t. -n.* an individual responsible for the direction of a meeting, campaign, committee, governing board, or board of trustees. --*v.i. t.* to serve as a chair.

chairperson, *n.* the gender-neutral term for a chairman or chairwoman.

challenge gift, a gift donated by an individual, made on condition that other gifts or grants will be fulfilled on some prescribed formula, usually within a specified period of time, intending to encourage others to give.

challenge grant, a challenge gift donated by an organization, corporation, or foundation rather than an individual.

charitable deduction, a contribution to a qualified charity that is deductible from a person's or corporation's federal income tax, gift tax, or estate tax.

charitable gift, a gift made to a not-for-profit organization, usually tax-deductible.

charitable lead trust, a trust from which a charity obtains income for the duration of the trust, after which time the principal is either returned to the donor or redistributed to other people. This trust may be an annuity trust or a unitrust.

charitable organization, an organization is tax-exempt under federal tax law and is eligible to receive charitable donations.

charitable remainder, = remainder interest.

charitable trust, 1 a trust created to benefit one or more charities or that divides its net income among one or more charities.

charitable, *adj.* 1a giving to those in need. 1b giving for benevolent purposes. 2a. for or pertaining to a charity.

charitable-gift annuity, as requisitioned in an irrevocable contract, a fixed sum of money paid at certain regular intervals by a charity to a donor or other designated beneficiary, or both, in exchange for the donor's gift of cash or property. Also gift annuity.

charity, *n.* 1. benevolent goodwill towards or love of humanity or those in need that is sometimes expressed as a gift towards these purposes. 2. a not-for-profit organization that works towards a benevolent cause.

charter member, an individual belonging to or associated with the founding of a club, organization, foundation, etc.

cheshire label, referring to a type of address label that can be affixed directly to an envelope with adhesive.

ChFC, Chartered Financial Consultant.

chief development officer, the highest-ranking development staff member in charge of a development program.

chief executive officer, the highest-ranking executive who is in charge of organizational operations. Abbr. CEO.

chief financial officer, a senior staff member in charge of the financial management of an organization, including budget control, cash-flow management, financial forecasting, and other related functions.

chief operating officer, the individual responsible for the internal operations of an organization. Abbr. COO.

circulating capital, capital that is used for acquiring assets or current expenditures that is perpetually changing hands or being transferred from one form into another, such as money into goods. This capital is only invested temporarily.

class agent, one designated the responsibility of contacting classmates or peers to exchange information and to foster support of an institution's fund-raising programs.

cleanup phase, *Informal.* the final phase of a campaign with the intention of soliciting all remaining prospects.

clearing house, clearinghouse, a set of prospective donors working together to determine their actions and responses to local fund-raising appeals.

closed corporation, a corporation whose stock is not publicly

closely held company, synonym for a closed corporation.

cochair, *n.*, *v.i. t --n.* an individual sharing responsibility for the leadership of a campaign, meeting, committee, governing board, or board of trustees.

code of ethics, a guide for professional behavior.

code, *n.*, *v.i.t.--n.* 1. a symbol that allows a person or machine to recognize or identify an idea, object, or person. In fund-raising documentation, it is placed next to a name on a list for a particular purpose, such as relationship to the organization or potential level of giving. 2. a distinguishing mark or other symbol placed on a direct-mail return card. --*v.i.t.* to give a code to

codicil, *n.* the legal term for an addition to a will to change, explain something, or add to.

cold call, a call made without prior contact.

cold list, a list of prospects that has not yet been tested.

cold prospect, a prospective donor that has not yet contributed to a given organization,

collate, *v.i.t.* to arrange in an ordered sequence. --*collative*, *adj.* --*collation*, *n.*

collateral, *n.*, *adj.* --*n.* any property, such as stock, bonds, or real estate, that is promised as security for a loan. --*adj.* serving as collateral.--*v.i.t.* collateralize

collator, something or someone that collates.

commemorative gift, a donation made in the honor or memory of one or more people.

commercial coventurer, a person who engages in trade or commerce; when raising funds for a charitable organization, the coventurer advertises that the purchase or use of goods, services, entertainment, and so on, will benefit a charity.

commercial solicitor, a solicitor whose pay is based on a percentage of funds raised and who deal with money on occasion.

commission, *n.* payment determined by the number of or dollar value of transactions.

commitment, *n.* a declaration or pledge of service and/or financial assistance, by an individual on behalf of an organization.

common law, the body of law that is derived from judicial decisions based on custom and precedent rather than from statutes. Common law originated in England, and constitutes the basis of the English legal system. It is also the system in most of the states of the United States..

common stock, a class of stock that is evidence ownership in the corporation, with no guaranteed rate of dividends nor the privileges of preferred stock.

common-law marriage, a state of marriage between a man and woman occurring without a civil or religious ceremony but rather after a number of years of cohabitation as man and wife. Legally, each spouse is entitled to whatever he or she earns. Common-law marriage is observed in only certain states.

communication audit, a review of an organization's public-relations program and its effectiveness in reaching a specific target audience.

communication program, the communication of an organization's ideas, concepts, and purposes to its patronage.

community foundation, a not-for-profit organization that distributes any funds or income received for charitable purposes in a particular geographic area.

community property, in certain some states, all property obtained after a marriage, except that which is procured by gift or bequest, being considered to belonging one-half to each spouse.

conditional bequest, in law, a bequest takes effect or continues only if a certain future event occurs or fails to occur. See other bequest phrases at BEQUEST

conditional pledge, a pledge that does not count as revenue until donor-restricted conditions are met. Also conditional promise to give. Compare UNCONDITIONAL PLEDGE. See other pledge phrases at PLEDGE.

conflict of interest, la either an existing or potential conflict emerging when an individual holds an interest in a company that does business with his or her employer. lb such a conflict between the private interests of an individual who is in a position of trust, (such as a corporate or government official or a board member).

conservator, *n.* an entity, responsible for the preservation of the interests of the estate of another individual who is appointed by a court.

conservatorship, *n.* 1a. the office or post of a conservator 1b. referring to the state of being under the protection of a conservator.

consortium, *n.* a group of organizations created to fulfill a joint objective or project, usually necessitating interorganizational cooperation and the sharing of resources.

constituency, *n.* individuals who have interests in an organization. These people are usually categorized into groups such as faculty, alumni, medical staff, users, parents, donors, etc.

constituent, *n., adj. --n.* an individual belonging to a particular constituency. *--adj.* being a constituent.

constructive trust, a trust that is not expressed in any agency but is instead created by a court action so that the person is prevented from holding any advantage gained through a fiduciary relationship with any of the other parties involved for his or her own benefit. This trust is often created in response to a claim against the trustor and is intended as a remedy to prevent an injustice or in order to do justice; therefore, it is sometimes found contrary to the intent of the parties involved..

consultant, *n.* a person with expertise in a specific field of knowledge who provides advice and services for a client.

consumer price index, an expression of the prices of goods and services purchased in retail stores by average households that is expressed in percentage terms that is measured against the average prices paid during a specified base period. The index is employed to determine the rate of inflation or deflation.

contact code, a code that indicates the preferred strategy for communication and solicitation.

contact print, a photographic print that is created by placing a negative in contact with sensitized paper, film, or plate over a light source.

contingency fund, a reserve fund created to pay for unforeseen or incidental expenses.

contingency funding, a gift or grant that will be paid upon meeting specified requirements.

contingent bequest, a legal, personal bequest that is conditional upon a future uncertain event.

contract, *n., v.i.* --*n.* a binding agreement, between two or more parties, specifying mutual obligations. --*vt.* to operate under contract.--*v.i.i.* 1a to create a contract. 1b to agree or establish by contract.--contractual, *adj.*- -contractually, *adv.i.*

contribute, *v.i.* to donate.

contribution, *n.* a donation.

control group, a group that acts as a standard of comparison in analyzing the results of an experiment against a comparable experiment group.

control package, a mailing package to be used as a model against which a different mailing package is tested.

controlling interest, ownership of an ample number, usually a majority of the shares of capital stock of a corporation in order to exert control over policy.

convey, *v.i.t.* to reassign the ownership of property from one owner to another. --conveyable, *adj.*--conveyance, *n.*

conveyancer, *n.* an attorney who prepares a conveyance.

copy testing, the act of trying out material on a small sample audience before its formal distribution.

copy, *n.* any written material apart from any kind of art work,(such as photographs or drawings).

copyright, *n., adj., v.i.t.--n.* exclusive legal protection for a specified period of time, prohibiting the unauthorized reproduction, sale, an original work (such as a play, book, piece of music, or other artistic work) and to control its use. It gives the artists and authors the exclusive right to publish their work, including sound and video recordings, television and radio broadcasts, and computer software. -*adj.*referring to copyright protection. -*v.i.t* to secure a copyright for (a work).

corporate charter, a document that describes the purpose, obligations, and character of an organization as well as a plan for the possible disintegration of the organization.

corporate foundation, a private foundation, funded by a profitmaking corporation, whose primary aim is to distribute grants according to established guidelines..

corporate identity, an identifying logo, architectural structure, music or other sounds, associated with an organization or corporation.

corporate image, *n.* the impression or reputation of a corporation that is supposedly held in common by the public at large.

corporate sponsorship, funding for a project given by a corporation in exchange for public recognition and other benefits.

corporate underwriting, synonym for corporate sponsorship.

corporate-giving program, a program that awards grants and is established and controlled by a profit-making corporation.

corporation, *n.* an entity with legal rights and privileges created by or under the authority or laws of the state.

corpus, *n.* the principal or capital of a trust, foundation, or other group, (as distinguished from the income).

cost of living, the level of prices of necessities considered basic or minimal such as food, clothing, housing, transportation, that are often considered against the time and labor required to obtain them.

cost per dollar raised, a ratio of the productivity of a fund-raising program against the total dollars raised.

cost-benefit analysis, a method by which an organization assesses the effectiveness of its expenses in relation to its objectives.

cost-of-living index, an index that periodically detects changes in the cost of living, usually conducted on a regional scale, and compared with the indexes of other regions. Compare consumer price index.

council, *n.* a group of individuals organized to work on organizational issues and to give direction on policy and programs.

councilorship, *n.* the office or position of councilor.

counsel, *n., v.i.t. --n.* 1. a fund-raising counsel. 2. a member or group members of the legal profession or other legal adviser. --*v.i. t.* to give advice to or recommend.

courtesy return envelope, a return envelope personalized with a donor's name and a design postage stamp. Abbr. CRE.

covenant, *n.* a legal binding agreement, formal promise or contract between two or more people or groups.

covenantor, *n.* the group who makes a promise in covenant and who is to accomplish the obligation expressed in it.

CPA, certified public accountant or critical path analysis

CPI, consumer price index.

CRAT, charitable remainder annuity trust.

CRE, courtesy return envelope.

credit, *n., v.i.t. --n.* 1. in accounting, a positive entry into an account or the (total) amount entered into the credit column. 2. the allotment of a campaign gift to a campaign division or purpose.-- *v.i. t.* in accounting, to enter into the credit column of an account or to enter into an account as credit.

crisis communication, the policies and methods employed by an organization for distributing information in a situation where its operations have become involved in an emergency situation.

critical path, the crucial sequences of stages in a project, by which the minimum time necessary for the entire project is determined.

cultivation event, a special event (such as a dinner, meeting, or similar affair) intended to increase interest in and enthusiasm for the work of an organization.

cultivation material, literature specifically intended to increase interest in and enthusiasm for the work of an organization.

culture, *n.* values and behavior patterns shared and exhibited by the people in an organization.

cumulative giving, the total of donations made to an organization or program within a given period of time.

current asset, cash, including accounts receivable, merchandise, or the like that can be easily and/or quickly converted into cash.

current donor, a donor that contributes during the current fiscal year

current giving, current donations in support of an organization's operations.

current interest, current interest earned on an account or investment.

current liability, a liability that is due and must be paid within the year.

cutline, *n.*, a photo caption or legend used in printing.

cy-pres *adj., adv.i.* (in law), (that is) as near as possible to a testator's or donor's intentions obtained when for conditions make it impossible to receive a literal and precise compliance.

data processing, the handling and sorting of data that is performed either manually or by computer.

data, *n.pl* the basic components of information that can be processed or produced by a computer.

databank, data bank, *n.* 1a. a collection of information, such as records stored in a computer system, that is organized to facilitate a rapid search and retrieval and that is normally available from remote terminals. 1b any such computer system in combination with its data.

database, data base, *n.* indexed information contained in computer storage, from which a computer user can request selected material and organized so that various programs can access and update information.

dateline, *n., v.i. t. -n.* a line at the beginning of a news story that provides the place of origin and date. --*v.i.t.* to present or to inscribe with a dateline.

datum, singular form of data.

deadline, *n.* 1. a time constraint or limit. 2. the time by which a project must be completed.

dear friend, *Informal.* a generic, all-purpose salutation letter, as opposed to one addressed to a particular person.

death tax, a tax imposed property after the owner's death.

debit, *n., v.i.t.* in accounting, --*n.* 1a a negative entry to a financial account 1b the amount entered into the debit column. 1c. the total amount in this column. --*v.i. t.* 1a to enter into the debit column of an account. 1b to enter into an account as a debit.

debrief, *v.i. -v.i. t.* to question someone after a special event has occurred. --*v.i.z.* to be debriefed. --debriefing, *n.* (often used attributively, as in a debriefing session).

debug, *v.i. t.* to get rid of malfunctions in a computer program.

decendent, *n.* a recently deceased person whose estate is being administered.

decentralized fund raising, the raising of funds outside of a central office.

decision package, a compilation of information assessing the costs and benefits of a particular project to be used for budget development in zero-based budgeting.

decline, *v.i.t., v.i.i.* to refuse or decline to donate a gift, --*declination, n.*

declining grant, a multiyear grant that gets smaller each year.

decoy, *n.* a name and address placed in a database file intended to monitor use of the file.

decree absolute, in law, a final order in divorce proceedings that grants both parties the freedom to remarry.

decree nisi, in law, a temporary order for divorce, which will later be made absolute unless just cause is shown why it should not.

deduct, *v.i.t.* to subtract or take away something from a whole.

deduction limitation, the maximum amount that can be counted as itemized deductions on a federal income tax return in any given year.

deduction, *n.* according to tax law, an amount or sum that can be deducted from income or from transfers of assets, in order to reduce tax liability.

dedupe, *vt. Informal* to eliminate (duplicate names) from a mailing list.

deep pockets, *Informal*, referring to deep wealth.

deep wealth, *Informal*. wealth accumulated over several generations by an individual or his or her family.

deep-discount bond, a fixed-interest security paying little or no interest that is offered at a substantial discount to its redemption value, thereby delivering a large gain rather than current interest. This is significant in that it may have tax advantages in certain circumstances.

default, *n., v.i. i. --n.* 1. a failure to pay money that was promised. 2. in a computer system or language, a response, automatically preset, and able to be overridden by a specific user command. --*v.i.i.* to fail to pay money that was promised.

defer, *v.i.t., v.i.i.* . to postpone or delay (something).

deferred annuity, an annuity that is put off until after a specified period of time, until the death of some person, or until some other future occurrence.

deferred gift, a gift (such as a bequest, life insurance policy, charitable remainder trust, gift annuity, or pooled-income fund) that is promised to a charitable organization but is postponed until some future time, usually the death of the donor.

deferred giving, the act of planning a deferred gift.

deferred share, (usually in pl.), stock that does not give the holder entitlement to a full share of the profits, or to any at all, until some specified future time or occurrence.

demographic, *adj., n. --adj.* of or referring to demography.--*n* a specific instance of a demographic analysis or profile.--*demographical, adj. --demographically, adv.i.*

demographics, *n.pl.* demographic data.

demography, *n.* the science concerned with the characteristics of a population, including size, density, growth, distribution, and vital statistics such as age, sex, marital status, family size, education, income, and occupation.--
demographer, *n.* --demographer, *n.*

demonstration grant, an introductory grant given to develop or start up a new program that may function as a model.

demonstrative bequest, a bequest payable primarily out of a particular fund, such as from the testator's share of stock in a company.

depreciate, *vi.* of an asset, to decrease in value as a function of use, time, or market fluctuations. --depreciation, *n.*

depreciated property, 1. property that has current market value less than its cost. 2. an asset that qualifies for yearly deductions related to its becoming worn out, exhausted, or obsolete. The initial cost of such an asset is extended over the entire duration of expected usefulness.

descend, *v.i. i.* to be passed down from parent to child or to acquire through inheritance.

descent and distribution, as directed by state law, the distribution of property to next of kin or other heir or heirs, when an individual dies either intestate or having left an invalid will.

descent, *n.* the transmission to the heir of real property by inheritance.

design postage stamp, a postage stamp of artistic design that is neither bulk-mail stamp nor a metered postmark.

designate, an individual to receive a single version of every direct-mail piece in a series.

designate, *v.i. t.* to pick out or choose.

designated gift, a gift whose use is designated by the donor either temporarily or permanently.

designator, *n.* an individual or thing that designates.

designee, *n.* an individual who is designated.

development audit, an objective assessment of an organization's internal development procedures and results, sometimes conducted by professional fund-raising counsel.

development board, synonym for a development committee.

development committee, a volunteer group responsible for giving leadership and direction to an organization's fund-raising program.

development counsel, a fund-raising counsel.

development office, the department responsible for all facets of an organization's development program.

development plan, a written summary of fund-raising goals and objectives and the plan for how an organization will achieve them within a given period of time.

development planning study, a study of the development program, its results, and how it fits into an organization.

development potential, the total capability of an organization to get funding through gifts and grants.

development, *n.* the entire process by which an organization increases public awareness of its mission and gains financial support for its programs.

devise, *v.i.* t5 fl. -*v.i. t.* in law, to transfer ownership of real estate by a will. --*n.* 1a. in law, la a gift of real estate by a will. lb a will, or a clause in a will, that devises. 1c. real estate given or left in this manner.

devisee, *n.* in law, an individual to whom real estate is given or left by a will.

devisor, *n.* in law, an individual who gives or leaves real estate by a will.

die, *n.,pl.* dies. any tool or apparatus that can give a desired shape or finish to an article, or raise letters up from the surface of paper by cutting and forming.

die-cut, *v.i.t.* to cut out with a die. --die-cutter, *n.*

direct cost, in accounting, a cost that can be assigned to a particular program.

direct deposit, 1a. the transfer of funds from one account to another without the use of check or cash. 1b. this type of transfer from the account of a person's place of employment to his or her own bank account. 1c. money transferred in this manner.

direct mail, 1. mass mail sent by a not-for-profit organization directly to potential donors. 2. the act of soliciting by this method.

direct response, a reply to a solicitation by phone or mail.

director of development, an individual who manages the development program of an organization and/or one of its divisions.

disclosure, *n.* the act or an example of disclosing.

discretionary fund, money that can be spent, without restrictions, for an organization's needs.

discretionary income, income (over and above the amount needed for necessities such as housing, food, and clothing) that is freed up for donations and other purposes, also known as disposable.

discriminator, *n.* a marker, used in market segmentation, serving to make people in a particular group distinctive.

disincentive, *n.* anything that dissuades a donor in making a gift.

display material, any visual material (such as a model of a building, an exhibit, posters, or photographic displays) serving to promote or publicize a campaign.

display type, printing type that is designed and arranged to appear prominent, as for a headline or subhead.

display, *v.i. t., n.--v.i.t.* to make certain characters or words intentionally conspicuous by using a large, heavy, or other distinctive typeface when printing. --*n.* display type.

disposable income, discretionary income.

disqualify, *vt.* to prohibit someone from participating directly or indirectly with a private foundation or charitable remainder trust's grant money thereby preventing any financial benefits for that individual.--disqualification, *n.*

dissolve, *v.i. t.* to dispose of the assets of a not-for-profit organization that no longer exists. --dissolution, *n.*

distribution committee, an allocations committee.

diverse, *adj.* of or referring to diversity. -diversely, *adv.* --diverseness, *n.*

diversity, *n.* 1. the quality or state of being unique or different. 2. the quality or state of including people from different races, genders, religions, physical disabilities, age, sexual orientations, and income levels.

donate, *v.i. t., v.i. i.* to contribute money, property, service, or other help to such as a fund or not-for-profit organization.

donation, *n.* 1a the act of donating. 1b the actual amount or thing donated. 2. an unconditional handing over of cash or other assets to an entity or a cancellation of the entity's liabilities in a voluntary, nonreciprocal transfer by another entity.

donative charity, a charity that secures one-third of its support from one or more government grants or donations from people, trusts, corporations, and not-for-profit charities, on the condition that no single donor gives two percent or more of the total support for the period.

donative, *adj., n. --adj.* 1a given as a donation. 1b out of a donation (as in donative fund). --*n.* a donation or contribution.

donee, *n.* an individual or organization that receives a gift.

donor acquisition, the act or process of identifying and obtaining new donors.

donor classification, the categorization of donors according to the amount of their previous donations or potential future donations.

donor control, restrictions or instructions given by a donor concerning how his or her donation is to be spent.

donor gratification, intangible rewards experienced by a donor as a result of a donation.

donor profile, 1a detailed information about a given, individual donor that has been acquired through research. 1b a statistical report of the characteristics of all donors to an organization.

donor pyramid, a diagrammatic display of the hierarchy of donors by the size of their gifts. The diagram reflects the following: as the size of donations increases, the number of donations decreases; as the number of years a donor is asked to renew their gift increases, the number of donors decreases; as campaign refinement progresses from annual giving to planned giving, the number of donors decreases; as donor participation increases, the size of the donor's contribution increases and the response to campaign sophistication increases.

donor recognition, the policy and practice of providing acknowledgement for a donor, by a personal letter, a public expression of appreciation, a published list of donors, or in another befitting way.

donor renewal, same as gift renewal.

donor upgrade, the amount of a donor's increase in his or her level of giving.

donor, *n.* an individual, organization, corporation, or foundation that makes a gift.

donor-advised fund, a fund in which the donor exercises their right to make nonbinding recommendations to the governing body as to which public charity or charities should obtain grant money from this fund.

door-to-door solicitation, see canvassing

double ask, *Informal*. the soliciting of a prospect by requesting two gifts, typically for the annual fund and for a special campaign.

double entry, a system of bookkeeping in which each transaction is entered twice, as a debit to one account and as a credit to another, so that the total debits equal the total credits.

dowager, *n.* a widow who legally holds a title or property from her deceased husband.

dower, *n.* a surviving spouse's legal share in a part of a deceased spouse's property.

draft quality, a measure of quality for printed output, where characters are usually not fully filled in but instead are comprised of clearly visible, individual dots. It considered acceptable for working copy but not for final copy.

drive, *n.* a campaign.

dummy, *n.* 1. sheets of paper of a proposed printing job, intended to show the general appearance and size that are either cut and folded, bound or unbound and are usually blank or partly printed. 2. a designer's arrangement of a page (or entire magazine, book, or the like), made from proofs that display the intended the placement of text, illustrations, etc., and how the finished product will appear. Also called a layout or paste-up.

earned income, money received by an individual or organization for product sales or service rendered.

econometrics, *n.pl.* a branch of economics employing mathematics to test economic theories and to predict economic activity.

EFT, electronic funds transfer.

EIN, employer identification number.

electorate, *n.* a body of individuals who possess the right to vote.

electronic funds transfer, la a procedure by which an individual may authorize automatic and periodic deductions from

electronic mailbox, a storage area in an electronic mail system designed to hold messages addressed to a particular subscriber, who can then look through the messages when the addressee connects to the system.

electronic messaging, a term that encompasses all forms of communication transmitted electronically, such as electronic mail voice messaging, computer conferencing, and videotext.

electronic screening, the operation or act of comparing an organization's database to national databases to obtain address, telephone, and household information to be added to an organization's records. The process also usually involves ranking prospects by both capacity and likelihood to make gifts.

eleemosynary, *adj.* 1a. of, for, or referring to charity; charitable. 1b given (free) by charity 1c. sustained by or dependent upon charity.

emboss, *v.i.t.* to decorate an object, such as a business card, with a pattern or design that is raised from the surface.

employee matching gift, a donation, given by an employee to a not-for-profit organization, that is equaled by a donation from the employer.

employer identification number, an identification number issued to every commercial enterprise by the Internal Revenue Service.

endow, *v.i.t.* to donate money, property, or anything else that gathers an income for (an organization, etc.).

endowed private foundation, a foundation, usually funded by a person or a family, that accumulates its endowment through investments and spends annually only the minimum distributable amount. This foundation is dedicated to a particular area of interest, which is susceptible to change from time to time..

endowment campaign, a campaign to gather funds specifically to create or supplement an endowment fund of an organization.

endowment, *n.* a permanently restricted net asset, where the principal is protected and the income from which may be spent is controlled by either the donor's restrictions or the organization's governing board.

enlist, *v.i.--v.i.t.* to gain the support of one or more volunteers in a campaign or other cause. *-v.i.i.* to help, support, or join in a campaign or other cause.--enlistment, *n.*

entail, *v.i. t., n. -v.i.t.* to change an inheritance into fee tail. An entailed estate typically passes to the eldest son. --*n.* 1. the procedure or act of entailing. 2. the sequential order of inheritance in entailing. 3. an entailed inheritance.

entitlement, *n.* a benefit paid by a government to an individual, organization, or local government, assuming that certain eligibility requirements are met.

entity, *n.* 1 something with a real and distinct existence, such as a person, a belief, or a business or foundation, especially when considered as independent of other things, as opposed to a quality; existence, being. 2. an organization, such as a corporation or a partnership possessing an independent existence for tax purposes.

estate planning, the planning of an individual's assets during his or her lifetime and after death.

estate tax, a federal tax on the net value of an estate prior to it being divided among the beneficiaries

estate, *n.* 1. everything that an individual owns, including all possessions.

estop, *v.i.t.* in law, to preclude by estoppel.

estoppel, *n.* in law, a bar that precludes a person from denying or contradicting his or her own previous statement or act.

evaluate, *v.i.t.* to assess or estimate the value, worth, or importance of.

evaluation, *n.* 1. an act or process of evaluating. 2. a campaign analysis. 3. a prospect rating.

every member canvass, *la.* a strategy used by (usually religious) organizations involving personal conversations and solicitations. Solicitors do not stop canvassing until every member is contacted. *lb* the activity using this technique.

every member visit, every member canvass.

ex officio, *adj., adv.i. --adj.* arising from a position, as on a committee or commission, that is held because of a special status or rank. *-adv.i.* due to one's office, status, or rank.

execute, *v.i.t.* to make a document official and legal by whatever means necessary.

executive committee, a formal group to which responsibility has been allocated by a governing board for the direct allotment and management of an organization between full board meetings.

executive director, an individual who manages or directs an organization's affairs.

executor, *n.* in law, an individual selected by a testator to accomplish the wishes specified in his or her will.

executory trust, a trust necessitating some further act or instrument, by either the trustor or trustee, toward the trust's completed version.

exempt purpose, any activity or recognized cause, whether charitable, religious, scientific, or educational that qualifies an organization or institution for state or federal tax exemption.

exempt, *adj.*, *v.i. t.*, *n.* -*adj.* free from a rule or other restraint, such as a local, state, or federal tax. -*v.i. t.* to make (one) exempt. -*n.* an exempt individual.

exemption, *n.* 1. the freedom obtained by being exempt. 2a. an example of being exempt. 2b. a sum that is exempt. -*exemptible*, *adj.*

exit gift, a gift derived from income retained by the donor until a later time or upon the death of the donor, at which time the donation is transferred to a designated organization.

exit interview, an interview that is conducted by a personnel officer, rather than by one's immediate supervisor. It is intended to establish an employee's reasons for leaving an employment in addition to eliciting recommendations concerning how the job description, working conditions, etc., might be improved.

expectancy, *n.* a gift from a donor, promised by either legal or *informal* means, postponed a later date, such as at the donor's retirement, sale of business, death, or other stipulation. Also

expendable fund, money ready to be spent on operation, construction, renovation, or other approved purpose.

expenditure responsibility, a legal requirement ensuring that a grant, made by an individual, corporation, or foundation to an organization established as a

express trust, a trust created in explicit rather than implied terms, by some official legal writing, as a deed or a will, and by the positive and direct acts of, and the cooperation of all parties.

external affairs, an organization's relations with its constituency and the general public.

external publication, a publication produced by a sponsoring organization or institution to its constituents.

external relations, another term meaning external affairs.

fair share, *Informal*. 1. a suggested donation based on a

family foundation, a private foundation.

feasibility study, an objective survey of an organization's fund-raising potential. The study is usually conducted by fund-raising counsel, and it evaluates the strength of the organization's case and the availability of its leaders, workers, and prospective donors. The written report is comprised of study findings, conclusions, and recommendations.

federated campaign, a unified fund-raising program directed by a not-for-profit organization that distributes funds to comparable agencies.

fee simple, *pl.* **fees simple**. the legal ownership of land that can be sold or given to anyone during the owner's life.

fee tail, *pl.* **fees tail**. the legal ownership of land that is limited to a particular class of beneficiaries.

fee, *n.* in law, an inherited or heritable estate in land that can be sold by the owner or devised to his/her heirs.

fiduciary, *n., adj. -n.* 1. an individual, such as a trustee or executor, responsible for the affairs, or the estate of another individual (such as a beneficiary or donor) or organization. 2. an individual, such as a company director or an agent of a principal, who exhibits a special relation of trust, confidence, or responsibility to another or others. - *adj.* of or referring to an individual who holds something in trust for another. --fiduciarly, *adv.i.*

filler, *n.* a short article, photograph, logo, etc, used for filling an empty in the layout of a page (in a publication).

final campaign report, a compiled set of achievements, such as other commentary and statistical information, that follows a major campaign.

finance, *n., v.i. -n.* 1. a system by which economic matters of an organization or corporation, are managed, including the making of investments, the granting of credit, and the overall circulation of money. 2. (finances) anything regarding the account of a person or organization. *v.i.t.* to raise funds for or to offer money or credit for. -*v.i.i.* to negotiate or take part in a financial operation.

financial analysis, 1. a comparison of income against the money used in generating that income. 2. the study and assessment of securities.

financial analyst, an institutional investor, investment counselor, or other specialist, often associated with brokerage houses or banks, who is highly trained in financial analysis.

financial planner, one who aids a client in analyzing his or her financial circumstances, including assets; plan the person's financial goals, including discussion of the degree and types of any risks involved in attaining these goals and suggestions for improving personal cash management; and to decide how best these goals can be achieved, including potential alternative investment possibilities (such as a charitable planned gift), access to additional professional advice as from a lawyer or accountant, and a timetable for supervising progress of the plan.

financial planning, the work done by a financial planner.

financial report, a report, written for a not-for-profit organization including a balance sheet and activity statement.

firm, *n.* 1. a business entity or enterprise. 2. an unincorporated business. 3. a business company consisting of two or more

fiscal agent, a tax-exempt organization that manages funds or acts in a similar capacity for another tax-exempt organization.

fiscal year, pertaining to an organization or government, the time between one yearly settlement of financial or taxing accounts and another.

five-digit presort, the sorting mail by the first five digits of a zip code before it is taken to the post office. Given certain restrictions, such mail is delivered at a discounted rate.

fixed annuity, an annuity that provides ongoing, periodic dollar payments for the entire duration of its existence.

fixed asset, a capital asset.

fixed income, income that is derived from social security, a pension, or an investment earning that does nor change.

fixed liability, an obligation that does not change.

flag, *v.i. t., n. --v.i.t.* to mark with tape, or other means intended for identifying computer data or printed information that requires special attention or processing. -*n.* any marker displayed by flagging.

flat list, a printout or typed gathering of names of donors and prospects, compiled for fund-raising purposes.

float, *v.i.* to put (securities) for sale on a stock market.

floating asset, a current, circulating asset.

floating capital, circulating capital.

floating, *adj.* (in finance), being used for purposes circulating rather than invested permanently (ex. floating capital).

flow chart, 1. an illustration or chart showing the flow, over time, of materials, operations, and any other essential information pertaining to the enactment of a particular operation or venture. 2. a chart presenting a chronological record of gift receipts.

flow diagram, synonym for flow chart.

FMV, fair market value.

focus group, a panel of individuals selected as a representative example of the audience a public-relations practitioner desires to reach, who are asked to give opinions of proposed programs or services.

follow through, *v.i.i.* to continue activity in all phases of a fund-raising campaign, such as giving assignments to volunteers, delivering material to specific prospects, making a return visit to an undecided prospect, and carrying out any other requisite action that might contribute to the success of the campaign.

follow up, *v.i.i.* to reconnect a prospect for the sake of receiving a reply.

follow-through, *n.* an act or example of following through.

for-profit, *adj.* pertaining to an organization that operates for personal or corporate monetary gain--for profit, *adv.i.*

formal campaign, a fund-raising campaign that is publicly recognized as such and is fully in progress.

format, *n., v.i.t. -n.* 1. the size, binding, type face, and other production instructions used for producing a book, magazine, or other printed matter. 2. the design or arrangement of anything. --*v.i.t.* to lay out or assign a format for.

formula for giving, a plan that stipulates the suggested amount to be contributed, based upon need and the donor's interest and capability.

foundation, *n.* an organization created out of designated funds from which the income is given out as grants to not-for-profit organizations or, in some cases, to people.

founder, *n.* an individual who creates or establishes an organization, institution, company, society, etc.

free lance, free-lance, freelance, *n., v.i. i., adj. --n.* an unaffiliated professional in any field who works on an assignment or contract basis. *v.i.i.* to work in this manner.--*adj.* of, referring to, or being a free lance.

freehold, *n., adj., adv.i. -n.* 1a the possession of land held in fee or life estate. 1b land held in this manner. --*adj.*, *adv.i.* (held) by freehold.

freeholder, *n.* an individual who owns freehold property.

full disclosure, the written or oral disclosure of fund-raising and/or administrative costs, to an individual or to the public.

fund accounting, an accounting system used by not-for-profit organizations that separates financial records according to how the funds are used.

fund development, the devising and implementing of programs intended to increase contributed financial support for an organization.

fund raiser, fund-raiser, *n.* 1. an individual, paid or volunteer, who plans, manages, or otherwise aids in raising assets and resources for an organization or cause. 2. an event or benefit held for the purpose of generating funds.

fund raising, the raising of assets and resources from various sources for the purpose of aiding an organization or a specific project.

fund, *n., v.i. t. --n.* 1. an amount of money given and to be used for a specific project or purpose. 2. a philanthropic foundation. --*v.i. t.* 1. to give monetary support to. 2. to place money into a fund.

fund-raising appeal, the presentation of the case for giving to an organization or a formalized effort to secure gifts.

fund-raising counsel, an individual or firm contracted to provide a service to not-for-profit organizations needing advice, evaluation, or planning, for the purpose of fund raising.

fund-raising cycle, a way of fund raising that moves in logical sequence from planning to preparation, execution, evaluation, and back to planning.

fund-raising executive, a professional fund raiser.

fund-raising tripod, the three ingredients of a fund-raising program: the case, leadership, and sources of support.

funded insurance trust, a trust whose assets consists primarily of one or more life insurance policies, where the trustor is typically acting as the insured and the trustee's heir or heirs as the beneficiary or beneficiaries.

fundraise, *v.i.i.* to search out and pursue donations from multiple sources for the support of an organization or a specific project.

future interest, a gift from which the recipient does not secure the benefit or use of a donation until some time in the future. In this way, such a gift cannot take advantage of the annual exclusion that is reserved only for gifts of a present interest.

galley, *n.* in printing, a typeset intended for proofreading prior to creating the dummy.

Gantt chart, a chart for measuring graphically the relationship between actual and anticipated production records..

GCYF, Grantmakers for Children, Youth, and Families.

GDP, gross domestic product.

general campaign, the phase of a campaign that is aimed at the broadest possible audience.

general gift, a gift drawn from a general appeal or from the lower stratum of giving in a campaign.

general ledger, a book that contains the master accounts of all debit and credit transactions conducted by a business used in producing that business's financial statement.

general partner, one of the members of a partnership whose members are fully liable for the firm's debts.

general-purpose foundation, a private-sector foundation that awards grants in multiple fields of interest.

general-purpose grant, a grant awarded to support an organization's general work rather than a specific project.

generally accepted accounting principles, the standard conventions, rules and procedures central to the practice of accounting.

generation skipping, a method used in the transfer of property or the bestowing of a direct gift, or the establishing of a trust from which either principal or interest may be received, to a person at least two generations below that of the donor.

gift analysis, an examination of gift records to analyze successes, problem areas, trends, and other facts upon which decisions can be based in order to change tactics for the future.

gift annuity, charitable gift annuity.

gift average, a figure obtained by taking the mean of gifts by donor categories or by the total of all gifts.

gift club, giving club.

gift crediting, a policy of a governing board or campaign cabinet specifying how a gift is to be recorded on the final report of the fund-raising campaign or program.

gift discount, la. the decrease in the value of a gift to a recipient, such as a charity, when the gift is postponed until some time in the future. lb. the amount of reduction.

gift discounting, a formula for directly crediting the value of a donation that is to be received in the future, based upon the difference between the present value of the donation and its projected value at the time it is to be received.

gift dollars, *n.pl.* funds donated for a philanthropic purpose.

gift expectancy, a deferred donation or an anticipated gift.

gift in the pipeline, *Informal*, a solicitation in process that is viewed as a likely prospect.

gift leaseback, the donation of a building or equipment to a charitable organization, which is then rented back at fair market rate in order to obtain tax benefits while retaining use of the property.

gift of service, the service that an individual or organization provides.

gift opportunities, *n.pl.* a list of campaign needs, usually falling within a range of donation levels, that are drawn upon in an appeal to the various special interests of prospective donors.

gift planning, a method of identifying and cultivating someone for the purpose of generating a major gift that is structured and that incorporates solid personal, financial, and estate-planning concepts with the prospect's plans for lifetime or testamentary giving. It also has tax implications and is often transmitted by way of a legal instrument, such as a will or a trust.

gift processing, a method of processing a donation, where it is received, recorded, transmitted for deposit, receipted, and acknowledged.

gift range table, a forecast of the number of gifts by size (in descending order: leadership gift, major gift, general gift) so as to realize a particular fund-raising goal.

gift receipt, an official acknowledgment, required by the IRS, issued to a donor by a recipient organization in response to a specified donation, currently of \$250 or more, requiring information naming the charity, the asset donated, and any benefits received by the donor in exchange for the gift.

gift record, an up-to-date and cumulative record of donations to an organization.

gift renewal, a repeat gift to an annual fund.

gift splitting, a decision by a husband and wife to consider a gift made by either spouse as having been made one half by each spouse.

gift table, a gift range table.

gift tax, a tax proscribed to the exchange of property as a gift to a non-charitable beneficiary. Imposed upon the donor, this tax is based on the fair market value of the property on the date that the gift was given.

gift, *n.*, *v.i.t.*--*n.* a donation. --*v.i.t.* to present with a gift.

gift-acceptance policy, the rules and regulations established by a donee organization to decide which type of gifts should or should not be accepted.

gift-acknowledgment form, an impersonal, printed form employed in acknowledging a gift or service.

gift-acknowledgment letter, a letter that expresses appreciation for a donation or gift and confirms the use the donor intended.

gift-annuity agreement, a gift-planning settlement in which a donor presents a gift to a not-for-profit organization and receives annual payments for life.

gift-tax exclusion, an exclusion from taxation that a donor is granted for a calendar year, assuming such a gift is of so-called present interest, the (current) amount being \$10,000 from a donor to one or more donees per year.

giving formula, a method, based on past performance or other criterion, for finding the level at which an individual, group, or business firm might be expected to contribute to a campaign.

glossy, *adj.*, *n.* --*adj.* (referring to a photograph or other paper), smooth, shiny-surfaced--the opposite of matte. --*n.* a photograph with such a surface.

GNP, gross national product.

goal, *n.* 1. an all-encompassing focus of accomplishment supported by specific objectives that an organization sets out to achieve. 2. the amount of money a fund-raising organization intends to raise for a campaign.

governance, *n.* a process by which decisions on policy, budget, and personnel are made by the executive leadership of an organization in consultation with affiliated units of that organization.

governing board, individuals elected or appointed to establish policy, exercise fiscal responsibility, and direct management.

governing body, a governing board.

grant, *n., v.i. i. -n.* 1. a financial donation given to help or sustain an individual, organization, project, or program. Most grants are given to not-for-profit organizations. 2. *Informal.* (incorrectly for) a grant proposal. --*v.i.t.* to give or confer (such as the ownership or a right), with or without compensation, by a formal act.

grantee, *n.* an individual or organization receiving a grant.

grantmaker, *n.* one who gives a grant.

grantmaking, *n.* the process or act of providing a grant.

grantor, *n.* 1. a grantmaker. 2. an entity establishing a trust.

grantsman, *n.* one adept in grantsmanship.

grantsmanship, *n.* the act or skill of writing proposals to procure grant funding from foundations or donors.

graphic, *adj., n. -adj.* of or referring to drawing, engraving, etching, painting, or other representation of fine or applied art (as in graphic art). -*n.* any work of this sort.

graphics, *n.pl.* illustrative information (such as a drawing, engraving, etching, painting) in all media.

grass roots, *la* the common citizens of a county, state, or country. *lb* the regions of these areas. 2. individuals who are nearly identical in a middle or lower socioeconomic status and closely affiliated by geographic or neighborhood boundaries.--*grass-roots*, *adj.*

gross domestic product, the total value of all goods and services produced domestically within a given period of time (as a year).

gross estate, all property, including life insurance and any transfers, possessed by a decedent and/or in which a decedent held any financial interest.

gross income, 1. total revenue received by an individual or organization before any expenses are deducted. 2a. the remaining amount, after the cost of a product is subtracted its selling price. 2b. the remaining amount after the total cost of purchases is subtracted from the total revenue from the sales of the purchases.

gross national product, the total monetary measure of all goods and services produced in a nation during a given period of time (as a year), without deductions for depreciation or other business expenses. Essentially, it is a measure of a nation's economic growth or decline.

gross, *adj., n., v.i.t. -adj.* everything, with nothing taken out (as in gross income); total -*n.* the total amount, with nothing taken out. ~*v.i.t.*--to produce or gain as gross income.

growth endowment, an endowment whose principal is augmented by reinvesting some of the interest, thus making allowances for inflation.

guardian, *n.* a lawfully responsible person or corporation with the authority to be responsible for the property of someone not of legal age or of unsound mind or for the welfare of such an individual.

guardianship, *n.* the position or responsibility of a guardian.

guideline, *n.* (usually in pl.) a grantor's declaration of goals, priorities, eligibility criteria, and applications.

hanger, *n. Informal.* a supplementary appeal or personalized note enclosed in a direct-mail package. It is usually smaller in format than the original, primary letter and usually signed by someone other than the initial signer.

hard money, money budgeted to be acquired and to cover annual operating costs.

heir, heiress *n.* an individual entitled under the laws of descent and distribution to have the rights or partial rights to the estate of a person who has died intestate.

hierarchy of need, a set of motivations for human behavior expressed as needs in order of priority: physiological, security, belongingness, esteem, self-actualization.

holograph, *adj.n. --adj.* wholly written and signed by the individual whose name it bears, such as in a will, with its validity subject to state law.--*n.* a holographic document.

holography, *n.* a method of storing computer data by making multidimensional images on storage devices.

homeworking, telecommuting.

honor roll of donors, a way of showing appreciation of donors by a list of donors' names that is published periodically or posted at the organization.

honorary chair, one who lends his/her name to a campaign organization to add prestige to the organization.

hot line, a toll free telephone set up by an organization or agency with the intent of providing information (usually crisis) or advice and respond to emergency inquiries.

house file, a list of names and addresses of an organization's donors and constituents.

house organ, a publication that is primarily distributed among an organization's own employees.

human-interest, *adj.* of or pertaining to feature material that appeals to a human emotion or quality.

hypertext, *n.* a retrieval text that enables the user of a given medium to access information related to a

ICFM, Institute of Charity Fundraising Managers.

identifiable, *adj.* able to be identified. -identifiably, *adv.i.*

identify, *v.i.t.* to determine, through investigation, research, and analysis (those candidates who appear to be the most promising as prospective leaders, workers, or donors). --identification, *n*

IDPAR, Institute of Donations and Public Affairs Research.

IHF, International Hospital Federation.

illiquid, *adj.* (said of assets), not easily changeable into cash.

image, *n.* a computer-reproduced version of an object.

implied trust, a trust made by or referring to a condition of law from the transactions of the parties involved. This trust, inferred or presumed from circumstances, can either be a constructive trust or a resulting trust.

in-house, *adj., adv* describing something done within an organization, business firm, or other group either by the employees or volunteers of the organization.

income interest, the right to secure income generated by a trust.

income poor, same as cash poor.

income tax, a tax imposed on an individual's or corporation's income above a certain amount, usually with specified exemptions and deductions.

income, *n.* 1. what is generated from work, property, business, investments, etc.; money that comes in such as proceeds and salary. 2. in law, any profit or gain derived from property or an estate.

incorporate, *v.i.t.* to combine together or unite as to make into or charter as a corporation, *adj.*--incorporated , Abbr. Inc.

incremental budgeting, a method of budgeting using a percentage increase or decrease in prior-year figures.

independent sector, refers to nonprofit or tax-exempt organizations as a whole, as they are specifically not associated with any government, government agency, or commercial enterprise.

indicia, *n.pl.* (sing. indicium), markings printed on bulk mail as an alternative to stamps, metered postage, or other postmark.

indirect cost, the cost contracted by a grantee organization for those expenses that indirectly support a program or project, such as payroll expenses, utilities, and general service expenses incurred.

information retrieval, the process of obtaining data stored in a computer.

inherit, *vt.* to acquire or have as an heir after someone dies or to come into an inheritance. -inheritable, *adj.*

inheritance tax, a tax placed upon an inheritance according to its size and the relationship of the beneficiary or beneficiaries to the deceased, rather than on the estate prior to its distribution.

inheritance, *n.* la the action of inheriting. lb. 1c. anything that can be inherited, such as real estate or other property.

initial gift, a gift given in advance.

initial phase, the time of a campaign when the study is conducted, the case is developed, and when volunteers are recruited and the identification of prospects takes place.

input, *n., v.i. t. -n.* la the act of putting information into a computer, or into a communications system for transmission, or into a data-processing system for processing. lb that which is put in; the amount put in. 2a. contribution to or participation in a common effort or undertaking. --*v.i.t.* to enter (data) into a computer or other system like that of a computer.

insert, *n., v.i. t. --n.* 1. printed material that is prepared for enclosure with letters. 2. new matter that is placed into an already written story. --*v.i. t.* to put into.

inserter, *n.* someone or something that inserts.

inserting machine, a machine that collates and inserts everything going in to a mail package.

institute, *n.* la. a group or organization created for a specific purpose or mission. lb. a building or office space used by such a group or organization. 2. an institution.

institution, *n.* any organization intended for some public or private purpose such as a club, society, school, hospital, church, or prison. --institutional, *adj.*---institutionally, *adv.i.*

institutional advancement, 1. a process of generating awareness and support from all constituent bodies. 2. programs existing within an institution that relate to its constituency, such as development, public relations, and government relations.

institutional image, 1. an underlying impression someone has of an organization or institution. 2. the impression an institution wishes to extend.

institutional readiness, the combination of multiple specific components in an organization or institution that are central to its fund-raising capability, including a case statement, donors, prospects, volunteers, and adequate staffing.

insurance trust, a trust holding as its principal asset an insurance policy or proceeds. See other trust phrases at TRUST.

intangible property, any property without intrinsic value but is still evidence of value, such as securities or stock certificates.

intangible, *n.* a property that represents value or a right, including a patent, copyright, trademark, goodwill, etc.

integrated software, a computer program containing other programs and permitting their simultaneous use or the exchange of data between them.

inter vivos gift, in law, a gift made while the donor is still living, as opposed to a gift made through a donor's will

interactive, *adj.* describing a computer or other electronic device that permits viewer participation, such as two-way cable, videotext, or optical video disc. The user, who is in direct, immediate, and continual communication with the computer system, can then modify or terminate any program and receive feedback from the system for verification and any needed guidance. --interaction, *n.* ---interactively, *adv.i.*

interest, *n.* 1. money paid for the use or borrowing of money; income obtained from invested principal. 2. a share or holding of property. 3. a right, privilege or claim.

interface, *n., v.i.--n.* 1a a connection between two or more people or things that react with or communicate with one another. 1b the area where this connection occurs. 2. the point where computer and an external entity connect, such as an operator or any peripheral. --*v.i.t., v.i.i.* 1. to bring together by means of an interface. 2. to coordinate (an interaction) compatibly. 3. to be or bring about (an interface, noun 2.).

intern, *n., vi. -n.* an apprentice, usually in a professional field, who gains training and work experience in a supervised setting. --*v.i.i.* to be an intern.

internal fund-raising audit, a comprehensive assessment of organizational structure, operations, staffing, and efforts as they are pertinent to fund raising.

internal relations, the relationships or affairs between or among the different departments in an organization.

Internal Revenue Service Code, the massive statute of federal laws regarding the taxation of a person, trust, corporation, or tax-exempt organization. Provisions are included for determining the tax-exempt status of organizations and the regulations governing donations.

Internal Revenue Service, the federal government agency primarily responsible for assessing and collecting revenue from taxes on domestic goods and incomes.

internal revenue, the income from taxes on domestic goods and that which is collected by the Internal Revenue Service.

international philanthropy, worldwide giving or service

intervening interest, 1. the right to the use of property during the phase before its formal distribution to one or more persons or organizations. 2. the income coming from property during this time.

intestacy, *n.* the state of being intestate at death.

intestate, *adj., n.* --*adj.* to die without leaving a legal will. --*n* an individual who has died intestate.

involve, *v.i.t.* to generate interest and/or enthusiasm in a donor, prospective donor, or volunteer by encouraging his or her active participation in an organization.--involvement, *n.*

irrevocable trust, a trust that cannot be altered or terminated by the individual creating it.

IRS, Internal Revenue Service.

itemize, *v.i.t.* to list and claim (tax-deductible items) in order to decrease the amount of income tax due -- itemization, *n.* ---itemizer, *n.*

joint and survivor annuity, an annuity from which two individuals (normally husband and wife) secure the income during the duration of their lifetimes. Upon the death of one, payments carry through to the other.

joint tenancy, in law, 1a a type of property ownership in which two or more people are designated as joint owners in a single estate with right of survivorship. When a joint tenant dies, his or her interest in the property automatically passes to grant the surviving joint tenant full ownership of the estate. 1b the possession of property in joint tenancy.

joint tenant, an individual owning property in joint tenancy.

joint venture, an enterprise, such as a partnership, that is undertaken by two or more entities for their mutual advantage.

jointure, *n.* property settled to a widow that becomes legally hers to use for the duration of her life.

kick off, *v.i.t.* to launch an official, public campaign, usually in the form of a special event or benefit, to which major prospects have been invited and where major funds or donations, committed or already in hand, are announced.

kind, *n.* suggesting similarity in sort or type. *adj. adv.i.* a contribution of goods or services, such as equipment, supplies, space, or staff time in which the donor may place monetary value on such a contribution for tax purposes.

L-A-I (linkage, ability, interest) three factors, that when considered together indicate the likelihood of success when soliciting a major donation. Linkage refers to the association with the organization or constituency; ability refers to its capacity for giving; interest refers to the interest in the cause, need, or project.

lapsed donor, a donor who has given at any time before the current year.

launch, *v.i. t., n.* --*v.i.t.* to formally announce the start of a fund-raising campaign, usually done publicly. --*n.* the actual launching of such a campaign.

law of intestacy, the law governing the ownership of a deceased individual's property in the case where no specific instructions are left.

law, *n.* a legislative pronouncement of a rule or regulation made by a country, state, or other local authority, applicable to all the people who live there.

lawyer, *n.* an individual who knows laws, gives advice about matters pertaining to law, prepares and handles cases, and acts for another person in a court of law.

lead, *n.* la the introduction to a printed story. lb the most important story on the front-page 2. a tip-off on a potential story or prospect.

leadership gift, a gift, donated at the start of a campaign, that is expected to set a standard for future giving.

lease, *n., v.i.--n.* la a formal agreement granting the right to occupy or use property, equipment, or facilities for a specified length of time, usually by paying rent. The owner thus relinquishes his immediate possession of property without giving up ultimate legal ownership. lb the term or duration of a lease. --*v.i.t.* to transfer possession under the terms of a lease. --*v.i.i.* to be leased.

leasehold, *n., adj. -n.* the real estate or property held by a lease. --*adj.* held by or referring to the status of leasehold.

leaseholder, *n.* 1. one in possession of leasehold property. 2. a tenant under the terms of a lease.

legatee, *n.* an individual named in a will to secure a bequest.

legend, *n.* in printing, referring to the words accompanying a photo, diagram, chart, map, etc. that describes or explains it.

legislative monitoring service, a method of reviewing and assessing pending legislation.

letter of credit, a bank document requesting that the bearer of the document be permitted to withdraw from other banks or agencies a specified sum of money to be charged to the bearer.

letter of intent, a declaration of an individual's intention to make a donation or bequest. In certain states this letter constitutes a legal obligation. Also statement of intent. Compare PLEDGE.

letter quality, a measure of quality for printed output from a computer printer that is measured against the output of a typewriter

letter shop, a commercial enterprise handling issues of mail and sometimes printing.

letters testamentary, a legal document, issued by a court or government official, that grants the personal administrator named in a will the power to administer the estate.

leverage, *n., v.i.t. --n.* 1. the capacity of one or more individuals in leadership positions to influence or persuade others to take a particular action, such as serving in a campaign or making a specific financial commitment. 2. a practice of some foundations, in which a grant is given with the express purpose of attracting additional funding, also known as the multiplier effect. *v.i.t.* to negotiate around the interests of either a prospective donor or business partner.

levy, *n., v.i.t.--n.* funds collected by legal authority.--*v.i.t.* la to raise or collect funds by legal authority. lb to demand the payment of taxes.

liability, *n.* an obligation to pay money to a creditor, in the form of either a current or long-term debt..

liable, *adj.* required or obligated by law to pay.

life cycle, the stages of introduction, growth, maturity, and decline of an organization or a product .

life interest, an interest or claim that is measured by the life of either the person using the property or by the duration of another person's life.

life-income gift, a gift agreement by which a donor makes an irrevocable transfer of property to a charity but retains an income interest to benefit the donor and any other beneficiary for life or a given period of years, after which the remaining income is distributed to the charity.

life-income interest, the claim to income from property or from a trust for the duration of one's lifetime.

life-insurance gift, a donation of a paid-up policy irrevocably assigned to a charity, on which premiums are sometimes owed. If the donor continues paying the premiums, either to the insurance company or to the charity, the premiums are a charitable gift and tax deductible. A donation of the death earnings of a policy of which a charity has been named beneficiary.

lifetime value, the financial value attributed to a donor file in terms of projected average giving and expected average years of active giving.

limited liability, the state of being legally responsible to only a limited amount for the debts of a limited company. In its abbreviated form, Ltd., when used at the end of the name of a business firm, it refers to limited liability or a limited liability company.

linkup, link-up, *n.* an affiliation or association.

liquid, *adj.* referring to assets that are easily convertible into cash.--*v.i.* liquidate.--*n.* liquidation

list broker, an establishment that buys, sells, and rents mailing lists. --list-brokering, *adj.* --list-broking, *n.*

list building, the ongoing process in a development office of adding new prospects attained through research and other activities.

list exchange, the exchange of constituent lists between two or more organizations that enables each organization to share each other's constituency.

list, *n.* categories of constituencies, donors and prospects kept in the form of files and records.

living trust, a trust created and in operation during the settlor's life.

living will, a formal document, stating the wishes of the writer as to how, or if, he or she should be treated medically and supplied with sustenance in the event of a terminal illness. It is written when the settlor is still legally capable of writing such a document.

load, *v.i.t., n.* --*v.i.t.* to enter (data) into a computer or a computer's memory. --*n.* the sales cost involved in purchasing a mutual fund or other security.

loaned executive, a senior-level employee who is given release time in order to bring in specialized expertise to a not-for-profit organization.

lobby, *v.i., n.* --*v.i.t.* to attempt to influence public officials or legislators in their votes. *v.i.* La to promote any project or to try to get a bill passed in a legislature by lobbying. 1c. to try to influence legislators in their votes. --*n.* 1. an entity that lobbies.--lobbyer, lobbyist, *n.* --lobbyist, *n.* --lobbyism, *n.*

local area network, a way of linking together computers or computer terminals, often within an office or a building, with one another

lock box, an address, usually a banking institution, with the purpose of receiving mailed donations, opening envelopes, recording the results, depositing the funds, and reporting the transaction to the organization.

long-lived asset, an asset (such as property, a physical plant, or equipment) that can as a temporarily restricted net asset until the long-lived asset is neglected.

long-range plan, the goals and objectives of an organization that look into the future and are based on a projection of existing conditions and trends which are translated into budgets and work programs.

long-term, *adj.* 1. of or pertaining to a capital asset owned for more than one year. 2. (of a pledge), discounted to its present value to reflect the changing value of money over a period of time.

loyalty fund, an annual fund with the purpose of attracting consistent support.

macro, *adj., n. --adj.* referring to or involving large quantities or on a very large scale. *--n.* 1. anything very large in comparison its kind. 2. a computer-programming command that serves as and automates a series of several microinstructions.

mail house, synonym for a letter shop.

mailing cluster, a set of direct-mail recipients that is sorted by geographic, demographic, or psychographic similarities.

mailing package, a package that usually consists of an appeal letter, a brochure, and a response device.

mailing, *n.* 1a the act of sending of mail. 1b mail, especially a bundle of mail that is sent at one time.

marital deduction, a gift-tax deduction or estate-tax deduction allowed for a qualifying gift that is presented to one spouse by the other.

mark up, *v.i. t.* to add a percentage or amount to the wholesale price of a product to fund the seller's profit and overhead.

mark-up, *n.* 1a the act of marking (something) up. 1b the amount marked up..

market segmentation, the act of subdividing donor or prospect lists into smaller subcategories with shared characteristics.

market(ing) research, 1a. the act of gathering, recording, and assessing information relating to the marketing of goods and services. 1b. the material that is researched.

market, *n., v.i.t. --n.* an audience of potential donors or other constituents that share certain characteristics.--*v.i. t.* to appeal to or sell to potential purchasers.

marketing plan, a plan employed by the field of marketing that includes a situational analysis, budget, action plan, problems and opportunities, goals, strategies, and monitoring systems.

marketing, *n.* 1a a process intended to bring about the voluntary transfer of values between a not-for-profit organization and its target market, such as the transfer of a donation, in return for addressing a social need, recognition, or a feeling of good will. 1b the act of fostering this kind of exchange in a market.

mass mail, a mailing done on a large scale.

mass medium, *n.pl.* mass media. a form of public communication intended to reach large numbers of people, such as a newspaper, radio, television, information network, poster, or brochure.

master locator file, a file that is a list of subordinate files.

master planning study, the combination of a planning study and a feasibility study addressing both immediate and long-range objectives.

masthead, *n.* 1. the part of a newspaper or magazine that lists information about the publication, such as the title, owner, publisher if different, address, staff, rates, etc. 2. the name of a publication that is displayed either on the top of the first page or on the cover.

matching gift, 1. a gift contributed on the agreement that it be matched, often within a given period of time, in accordance with a specified formula. 2. a gift by a corporation equivalent to a gift contributed by one or more of its employees.

matchprint, *n.* layers of film that are overlaid in order to give a customer a sample of how a finished printed product will look, often used for demonstrating the color values in a multicolor print job.

matte, mat, *adj., n.v.i.t. -adj.* having or giving a dull surface or finish rather than a shiny or glossy one. --*n.* a matte surface or finish.--*v.i. t.* to give a surface a matte finish.

mean, *n.* --*adj. -n.* the average number in a statistical distribution.

mechanical, *n.*, material that is camera-ready for printing.

median, *adj., n.* --*adj.* in a statistical distribution, referring to having as many values above as below a certain number. --*n.* a number in the exact middle of a series.

medium, *n.*, pl. media. any means through which something is conveyed (such as newspapers, television and radio being media of communication) or is achieved (such as money being a medium of exchange).

memorial gift, a gift given in the memory of a deceased person.

merge, *v.i. t., n. v.i. t.* to combine or join two or more computer files into one file. --*n.* the act, or an example of doing this.

merge-purge, *v.i.t., n. --v.i.t* to both merge two or more computer files into one file and delete duplicate records.--*n.* the act, or an example of doing this.

microinstruction, *n.* a simple, single instruction to a computer, such as "Delete" or "insert."

million, *n.* a number followed by 6 places.

mineral rights, the claim of ownership of gas, oil, or other minerals below the land's surface that may be held by the owner of the property or by another or others.

minor, *n.* an individual below the legal age of responsibility in his or her region, state, county, or country.

minority, *n.* the time frame when one is below legal age.

minutes, *n.pl.* the official written documentation of actions taken and decisions made during a meeting.

mission statement, a statement concerning the societal need or value that an organization proposes to address.

mission, *n.* of an organization, a purpose that fulfills a societal need.

mock-up, *n.* 1. a paste-up or dummy of any printed matter before its final printing. 2. an experimental model of any machine that is either full-sized or to exact scale, intended for study, testing, practice, or display.

mode, *n.* the most frequently occurring response or responses in a statistical sample.

modem (modulator + demodulator), *n.* a computer attachment that transmits data between computers, when used either with a telephone or on a direct line.

monarch-size stationery, stationery measuring 7¹/₄ inches by 10¹/₂ inches.

monitor service, synonym for decoy.

monitor, *v.i.t., n. --v.i. t.* to control or observe something. --*n.* 1. any device or machine that monitors. 2. a device, such as a screen onto which images (such as text or graphics) generated by a computer's video adapter are displayed, intended for viewing information.

mortality file, a list of deceased people to be removed from a prospect mailing list.

mortality table, a table, generated by the Society of Actuaries and adopted by the Internal Revenue Service, showing the predicted life expectancy determined by age and gender.

moves chart, a projection of the actions required to obtain a commitment from a prospective donor that is used for tracking solicitation progress.

multiple appeals, multiple fund-raising appeals conducted by the same organization, occurring either concurrently or overlapping and intended towards to the same prospect pool or constituency.

multiple ask, *Informal.* the act of conducting a concurrent solicitation by one organization of a prospect for multiple gifts, such as an annual gift and a capital gift.

needs assessment, the research taken on an organization's program or situation to find out what activity or activities need to be initiated or expanded.

net assets, the assets of an organization, minus its liabilities.

net income, the amount of income left over after expenses are deducted from the gross.

net, *adj., n., v.i.t.--adj.* remaining after all deductions. --*n.* net income. --*v.i.t.* to earn, yield or bring as net income.

networking, *n.* 1. the exchange of ideas and information among individuals holding similar interests and causes. 2. the act of using a computer network. 3. telecommuting.

new money, *Informal* 1. a gift of money or property that is larger than a donor's gift in the previous year. 2. a newly acquired donor's gift. 3. a large amount of money recently acquired by a person or family, as opposed to have been passed down over several generations.

news release, an official statement such as a story, item, or other announcement intended to be published by the media.

next of kin, 1. in law, the relatives entitled to share in the estate of a person who died intestate. 2. the nearest blood relative or relatives.

nine-digit zip code, = zip plus four.

nixie, *flixy, n., Informal.* a piece of mail, unsuccessfully delivered, and returned to the sender due to an incorrect address, illegibility, or other reason.

noncollateralized, *adj.* not having collateral as a security.

nongovernment organization, a private organization rather than a government one. NGO

non itemizer, *n.* one who does not itemize deductions on an income tax form.

nonprofit postage rate, a special rate of postage accorded to a qualifying not-for-profit organization that is less than the usual rate .

nonprofit sector, the independent sector.

nonprofit, *adj.* not-for-profit.

not-for-profit sector, the independent sector.

not-for-profit, *adj.* referring to or providing services of benefit to the public without financial incentive or goals. It is qualified by the IRS as a tax-exempt organization.--not for profit, *adv.i.*

notary public, a public officer under civil and commercial law who is authorized to perform various legal formalities, such as the drawing up or certifying of deeds and contracts or to affirm that the signature on a document was executed by the person showing proof of identification.

notary, *n.* = notary public.

nth select, a method used for selecting a certain number of names from a file to obtain a random sampling of the file.

nucleus fund, donations made prior to or at the outset of a campaign to demonstrate faith in support for an organization and its campaign objective or objectives, thereby generating interest and encouraging others to give.

nucleus gift, a gift made in advance.

nuncupative, *adj.* referring to something oral, not written (in law).

objective, *n.* a considerable step towards the achievement of a goal.

office of the chair, a committee, that is established by the chair of a major campaign, that oversees and recommends the direction of a campaign. Typically, it includes the chairs of each division of the campaign.

officer, *n.* a person holding an office of trust or authority such as a president, vice-president, secretary, or treasurer of a club, organization, society, etc.

old money, *Informal.* wealth that has been inherited over many generations.

operating costs, referring to wages, overhead, and depreciation, as they pertain to calculating a net income.

operating foundation, a private foundation notable for conducting research, promoting social welfare, and engaging in programs determined by its governing body or establishment charter rather than for making grants.

operating fund, unrestricted net assets an organization's operation's use.

operating statement, a financial statement revealing the current revenues and expenses of an organization and possibly comparing budgeted amounts with actual amounts.

operating support grant, a grant that covers day-to-day, general expenses.

opinion leader, one who is able to influence others by virtue of leadership status or special expertise.

ordinary income, la of a business, earnings from the regular activities and operations. lb of an individual, a salary or wage, commission, rental income, honorarium, royalty, dividend, or interest income also known as a capital gain. 2. the offerings received weekly by the Catholic Church.

organization chart, a visual aid that depicts the organizational structure of an organization or campaign.

organization, *n.* la an association, society, administrative or functional body with an agreed upon set of policies or programs. lb the individuals who are united for such a purpose. 2. the system of roles and relationships that define a group's function and responsibilities. 3. in commercial law, a government subdivision or agency, corporation, trust, business trust, estate, partnership or association, two or more individuals having a shared or joint interest, or any other commercial or legal entity.

organizational meeting, a meeting, comprised of people enlisted to work for a campaign or cause, that works together to initiate group action.

output, *n., v.i. t. --n.* 1. materials that are transferred or converted from storage or a raw state into final products or uses. 2. stored computer data that is either displayed on a screen or printed out on hard copy. -*v.i. t.* to supply materials from the storage unit of a computer.

outright gift, a gift in which the donor relinquishes all claims on the property donated.

overhead, *n.* basic expenses (such as utilities, insurance, and rent) that are necessary to the operation of an organization.

overrun, *v.i. t., n. --v.i.t.* to print a job order in a larger quantity than was requested. --*n.* the number measuring the amount something overruns.

pace-setting, *adj.* la (said of gifts), setting a standard for all gifts to follow in the future. lb related to the gift range table of projected giving; pattern-setting.

package, *n., v.i.t. --n.* 1. a proposal for support incorporating a variety of gift opportunities. 2. all contents of a mailing package. --*v.i.t.* to make into a package -packageable, *adj.*--packager, *n.*

paid solicitor, an individual person who fundraises for pay by a fee or salary for time and effort.

panel discussion, a panel's discussion of a specific issue.

panel, *n.* 1. in printing, copy or graphics that are distinguished by a border and a different color background. 2. a group of individuals organized to give out advice or information. 3. a discussion group.

panelist, *n.* one who takes part in a panel discussion.

par, *n.* the monetary or face value of a bond, share of stock, or other security.

parliament, *n.*, the highest law-making body in certain countries.

parliamentarian, *n.* la. one knowledgeable about parliamentary procedure. lb one responsible for ruling on issues of parliamentary procedure. 2. a member of a given parliament.

parliamentary procedure, the rules concerning and deciding the procedure, discussion, debate, and the making of decisions during a formal meeting. The most prevalent used authority is Robert's Rules of Order.

parliamentary, *adj.* la referring to the rules and customs of a law-making group (as in parliamentary procedure). lb having a parliament (as in parliamentary government).--parliamentarily, *adv.i.*

partial drop, the mailing of a portion of a mail drop.

partnership, *n.* the association of two or more individuals formed for the purpose of conducting a business.

pass-through, *adj., n. -adj.* 1. operating as a fiduciary agent for an emerging organization that has filed for, but not yet been granted, not-for-profit status (as in pass-through trust). 2. of a foundation, serving as a holding agent for certain contributions,

patron, *n.* 1. a person who donates his or her name with the intent of supporting or promoting an organization or causes an organization or cause. 2. = sponsor (noun 2.).

pattern of giving, 1. the consistency of donors in giving to the same or related organization, usually in accord with pre-established areas of interest, gift amounts, or timing. 2. a donor's record of giving donations to an organization over time.

pattern-setting, *adj.* setting the pace.

payout requirement, la. a private foundation or a charitable trust's legal requirement to expend a designated amount or percentage of assets or income for a charitable cause or individual beneficiaries each year. lb. the dollar amount assigned this purpose.

payroll deduction, la. an opportunity for employees to contribute to a campaign by having a specified dollar amount withheld from each pay period, done upon their written authority. lb. the act of making such contributions. ic the amount deducted for such a contribution.

payroll tax, a often to provide FICA and unemployment, an insurance tax imposed on payrolls to be paid either by the employer or employee, or both.

pension, *n., v.i.--n.* U.S.. a payment made in intervals under specified conditions to a retiree from service or to the retiree's surviving dependents.

percentage compensation, a commission.

performance appraisal, la. an official process by which a supervisor evaluates the job performance of the employees reporting to him or her. lb. an oral or written report or review of such an evaluation.

performance evaluation, a performance appraisal.

performance review, = performance appraisal.

peripheral, *n.* any external computer hardware device such as a printer, tape, modem, mouse, or monitor that can be connected to a computer.

perk, *n. Informal.* a perquisite.

permanently restricted gift, a gift that usually becomes part of an endowment, the interest from which is restricted for use as decided by the donor.

permanently restricted net asset, that portion of the net assets of a not-for-profit organization resulting from contributions and other incoming assets. Their use is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by action of the organization.

perquisite, *n.* 1. a special benefit offered to certain employees or to selected donors. 2. anything received for work in addition to one's regular pay or for giving a gift.

person, *n.* a human being.

personal property, anything owned that can be moved, whether tangible property or

personal representative, an executor.

personal solicitation, a solicitation made in person.

personalized letter, an appeal letter naming the addressee in the salutation.

personnel committee, a committee that has the responsibility for developing, recommending, and maintaining the personnel policies and procedures of an organization. It is created by the governing board of that organization.

personnel manual, a handbook of personnel policies and procedures.

phantom income, interest earned from a charitable lead trust that is taxable to the donor but that has not yet been realized.

phase, *n.* a particular stage or period of a campaign.

philanthropic dollar, a monetary donation given to a philanthropic cause.

philanthropy, *n.* 1. love of humankind, often characterized by an effort to enhance the well-being of humanity through personal acts of kindness or by financial support of a cause or causes, such as a charity, mutual aid or assistance, quality of life, and religion. 2. any attempt to reduce human misery or suffering, improve the quality of life, encourage aid or relief, or protect certain values through gifts, service, or other voluntary work, any and all of which are external to government involvement or marketplace exchange. --philanthropic, *adj.* --philanthropical, *adj.* --philanthropically, *adv.i.* --philanthropist, *n.*

phonathon, *n.* a telephone campaign.

photo composition, in printing, a method of setting type photographically to produce proofs on paper or film.

photoengraving, *n.* in printing, 1a a process for making plates, such as half-tones, with the aid of photography. 1b a plate made by this process. 1c. a photo printed from such a plate.

piggyback mailing, *Informal.* a letter or other communication that comes with a mailing but covers a different topic.

pilot, *n., v.i. t., adj. -n.* any action or operation serving as a model or trial for a future endeavor on a larger scale. --*v.i.t.* to serve as a pilot of or for. --*adj.* operating as a pilot (as in pilot mailing, pilot test).

planned gift, a gift arranged by planning.

planned giving, gift planning.

planning study, a fund-raising study that focuses upon the development of a plan to implement a campaign.

plc, public limited company.

pledge card, a printed form used by a donor that serves as a response to an appeal.

pledge cycle, the time allotment or schedule in which a pledge is to be fulfilled.

pledge payment, payment of all or a fraction of a pledge.

pledge period, the duration of time, usually between three and five years, over which a pledge is to be paid.

pledge, *n.*, *v.i.t.* --*n.* 1a a promise, usually financial, that is written, signed, and dated, to fulfill a commitment at some time in the future, payable according to terms set by the donor. Such pledges may be legally enforceable, subject to state law. 1b the total amount of such a pledge. 2. a verbal pledge. --*v.i.t.* to commit or promise a specified amount of money as a pledge.

pledge-flow projection, a projection of future income, based on donors' pledge cycles.

point of solicitation disclosure, the disclosure of information at the time of solicitation that is subject to state law,.

policy, *n.* broad and general principles, designed to influence and guide the decisions and actions of an organization.

pool of wealth, *Informal.* a group of prospects with the potential to give major gifts or donations.

pooled-common fund, a fund in which the donor and donor's spouse retain the right to annually designate the public charity that is to be given the income from the donor's prior contribution. Upon the surviving spouse's death, the remaining principal goes to a selected charity.

pooled-income fund, a trust to which a donor gives property and contributes irrevocably the remainder interest to the qualified charity selected, keeping a life-income interest for one or more beneficiaries. The transferred property is pooled with other donations, and each income beneficiary gets a pro rata share of the net income. Upon the beneficiary's death, the fund's trustee withdraws from the fund an amount equal to the value upon which the beneficiary's income interest was based and distributes that amount to the charity.

position paper, a statement concerning an opinion on an organizational, social, or public issue.

position, *v.i. t., n.* --*v.i.t.* to create room for or improve a place in the market for a person, organization, or service. --*n.* referring to a place in the market for a person, organization, or service.--positioning, *n.*

post, *v.i. t.*, to document (a gift) with pertinent detail.

postage-paid envelope, business-reply envelope.

postal order, a money order made by a post office.

pour-over will, a legal will in which assets in its control are directed to be put into a trust.

power of appointment, the right to direct the management of property one does not own.

power of attorney, an instrument in writing that grants one the authority to act for another.

power structure, a group of influential or powerful people to whom others listen and defer.

PR, Philanthropic Roundtable; public relations.

precall, *v.i. t., n.* --*v.i. t.* to call a potential donor before the donor has received a direct-mail appeal. --*n.* the act or an example of precalling.

precampaign, *adj.* of or referring to the period preceding the launching of a campaign.

precatory trust, in law, a trust created by law to carry out the requests, desires or wishes of a testator or grantor, as distinguished from direct and imperative terms.

preferred share, a share of preferred stock.

preferred stock, stock that earns a fixed rate of income to be paid before dividends are paid on the company's common stock.

preliminary rating, an initial estimation of a donor's giving potential.

preliminary statement, a published announcement presenting the beginning features of a campaign.

premium, *n.* 1 goods and/or services that are offered as an incentive to a prospective donor to make a donation. 2. a payment made on an insurance policy.

present interest, the claim to immediate use by the donor of a planned gift.

present value, the sum of money that if invested at a given rate of compound interest will result in exactly the specified sum at the end of a given time frame.

presentation, *n.* a summarized report of an organization's case delivered to a prospect or group of prospects that is prepared with attention to the prospect's particular interests.

president, *n.* 1. the appointed, elected, or employed chief officer of a company or organization. 2. the presiding officer or person in charge of a meeting, assembly, or such.

presort, *n.*, *v.i. t* --*v.i. t.* to sort (outgoing mail) according to zip-code before delivery to the post office. --*n.* mail that is presorted.

press kit, a packet of informational materials, relating to an organization's program or a particular situation within an organization that is usually used for supporting a news release,.

press release, an official statement (such as a story, item, or other announcement) given to newspapers for publication.

pressure-sensitive label, a self-adhesive mailing label applied manually.

pretest, *v.i. t.* to test with a small sample of a mailing package before finalizing the package for a main mailing.

price tag, *Informal.* a dollar figure placed on a gift-naming opportunity, that does not usually reflect the actual cost of the facility or program to be named.

price-earnings ratio, a security's market value divided by its current earnings per share.

principal, *n.* 1a a sum of money on which interest is paid. 1b an asset or assets from which interest is received. 2. a business owner.

private foundation, a foundation whose support is from a single source (usually a person, family, or company) and that makes grants to other not-for-profit organizations rather than operating its own programs, as designated by federal law. Its annual

private inurement, the securing of financial benefit of the net profits from an endeavor where Not-for-profit organizations do not have the legal capacity to provide it to any entity.

private letter ruling, the IRS's letter response to a tax issue that is specific to the person or organization that made the inquiry.

private operating foundation, as designated by federal law, a foundation whose funding and support is from one single source (usually a person, family, or company). It therefore conducts its own programs and its annual revenues are derived from earnings on investment assets instead of donations.

private sector, the area of a nation's economy and civic enterprise that is not under any governmental, control.

pro bono publico, *adj.*, *adv.i.* for the common good or public welfare, and commonly referring to work done without charge by a professional..

pro bono, pro bono publico.

pro rata, *adv.i.*, *adj.* calculated in relation to a percentage of the whole such as a share, interest, etc..

pro tempore, for the time being, or time at hand.

probate court, a court that administers the probating of wills and the handling of estates.

probate duty, a tax imposed on the entire gross value of the property of a deceased testator.

probate estate, the assets of a person at death to be administered by the executor of an estate..

probate, *n.*, *adj.*, *v.i. t.* --*n.* 1. the act of settling an estate, supervised by a court, in which all expenses are paid and all property is distributed in accordance with legal requirements, such as the terms of a will. 2a. the legal process of determining whether or not a will is genuine. 2b. the legal judgment that a will is genuine. 2c. the original, official copy of a probated will. --*adj.* referring to the process of probating wills or to a probate court. --*v.i. t.* to legally prove that a will is genuine.

process, *v.i. t.* to prepare, handle, or perform an operation or operations, often related to computer data.

professional counsel, a fund-raising counsel.

professional ethics, standards of conduct to which members of a profession are expected to recognize and follow.

professional fund raiser, a fund raiser who receives financial compensation for his/her work.

professional, *adj.*, *n.* --*adj.* 1. of, referring to, or appropriate to, or engaged in a profession. 2. educated to commonly accepted standards of performance and ethics in a specialized field. 3. making a business or career out of something that others do without pay. --*n.* a professional individual.

professionalism, *n.* professional status, behavior, character, procedure, or standards.

profile card, a printed form that offers background information on a prospective donor, including biographical data, selected facts relating to the donor's giving record, service to organizations, specific interests, and potential capacity to make a gift.

profit and loss, la an accounting record in the books of an organization documenting net profit or loss over a given period of time. lb a statement of the profit (or loss) of an organization.

program evaluation and review technique, a strategy used to facilitate planning and to give management the means for administering specific programs by charting, on a timeline, each step in relation to all other steps, such as when financing must be available in relation to program needs.

program officer, one who reviews grant proposals and makes recommendations for action at a foundation.

program-related investment, a loan or investment with the purpose of accomplishing a charitable purpose without the expectation of receiving interest made by a private foundation.

proof, *n., v.i. t.* --*n.* a trial impression of type and engraved matter on which corrections can be made used in printing. --*v.i.t.* to proofread (something).

property interest, any right or claim to the use or revenue from property.

property rich, *Informal.* referring to a person who is cash poor, or has significant illiquid assets that bring little if any cash flow.

property tax, a tax imposed on real estate and personal property, where the rate is typically based on a percentage of the total value of the property as determined by a local government.

property, *n.* anything owned by an entity, such as real estate, life insurance, bond or stock certificates, other securities or investments, and tangible personal belongings

proportional giving, giving that is in proportion both to the size of the goal and the individual donor's financial capacity.

proposal, *n.* a request or application, made in written form for a gift, grant, or service.

proprietary, *adj.* owned, belonging to, held, or controlled by a private entity where its shares are available only to the owners.--*n.* 1. the ownership or holding of property. 2a. a group of owners. 2b. proprietor.

proprietor, *n.* 1. one who owns property or possessions; owner. 2. one who has less than a controlling interest or absolute right.

proprietary, *adj.* of or referring to a proprietor.

proprietorship, *n.* the state of being a proprietor or the right of possession.

proprietary, proprietary.

prospect card, profile card.

prospect clearance policy, a set of written guidelines used for assigning prospects to those parties having an interest in those prospects.

prospect profile, a research describing the pertinent facts about a prospective donor, including basic demographic

prospect rating, a method of evaluating the giving potential and capacity of a given prospect..

prospect research, 1. an ongoing search for relevant information on prospects and donors. 2. identification of new prospects, whether individual, foundation, or corporate.

prospect screening, the initial evaluating of broad categories of potential donors prior to their rating.

prospect tracking, the recording of a prospective donor's progress from cultivation through solicitation.

prospect, *n., v.i. t.* --*n.* any possible donor whose linkages, giving ability, and interests have been confirmed. See also L-A-I Compare SUSPECT. -*v.i.t.* to discover (a prospect).

prospective, *adj.* likely or probable.

prospectus, *n.* 1. a proposed plan for an enterprise or project. 2. a disclosure statement issued before the sale of a security.

psychography, *n.* the historical study and classification of consumers or of a prospective donor or donors based on their activities, life style, interests, and behavioral and personal traits.

public affairs, issues and concerns related to the relationship between an organization and its community.

public charity, according to federal law, a foundation that is to receive the majority of its sponsorship from the public instead of a small group of individuals.

Public charity, is used properly for a charitable purpose and not for private gain, political activity, or other noncharitable purpose.

public domain, 1. land the government's possession. 2. any property right that is held in common by all citizens, including expired copyrights and patents.

public foundation, public charity.

public interest, society's general concern with the common good.

public relations, la. the activity of cultivating public awareness among opinion leaders as well as the general public. lb. the public's feelings toward an organization. 1c. the business surrounding these activities and attitudes.

public sector, the section of a nation's economy associated with governmental, rather than private, control.

public, *n.* any group of people outside of a given organization that this organization seeks to influence for purposes such as support for the organization, using its services, endorsing its interests, or participating in the organization as employees or volunteers.

public-interest, *adj.* of or related to a legal issue or set of issues, such as a class-action suit or other legal means,

public-service announcement, an free announcement that promotes a not-for-profit organization, program, or cause.

pyramid of giving, a donor pyramid.

qualified charity, a not-for-profit organization that meets the necessary requirements set by the IRS in order to be eligible to receive tax-deductible gifts.

qualify, *v.i.* *v.i. i.* to meet predetermined standards. --*v.i.t.* 1. to make one suitable as for a job. 2. to confirm the potential giving capacity of a prospective donor.

qualitative research, an area of market research consisting of the gathering, recording, and evaluation of information about the attitudes, concerns and behavior of an organization's constituents in relation to the organization and/or to the issues it represents.

quality circle, a group that is devoted to seeking improved methods of operating and responsible for similar tasks.

quantitative research, an area of market research consisting of the gathering, recording, and analyses of objective or numerical data.

quasi endowment, an endowment from which the funds, both principal and interest, may be paid out at the discretion of the governing board.

radiothon, *n.* a fund-raising effort through the means of radio, where listeners can call throughout the program to make financial pledges to the cause or organization being described.

real estate, land, including any buildings, fencing, or other relatively permanent property affixed to it, in addition to any other rights attendant.

real property, real estate.

real wages, wages ascertained in actual purchasing power.

reason code, the vehicle or strategy that elicits a donation, such as a personal solicitation, memorial, acquisition mailing, newsletter, annual appeal, or membership dues.

recency, *n.* in direct mail, a suggestion of the most recent date of a donation.

reciprocal trust, a trust in which each of the two people holding the trust is beneficiary of the other.

reciprocal will, a legal will made by each of two people, in which each person designates everything to the other.

recognition, *n.* donor recognition.

record, *n., v.i.t. --n.* any file or list, kept up by a development office, pertaining to donors, nondonors, and prospects, including gift records. *--v.i.t.* to alter such a record. *--recorder, n.*

recruit, *v.i., n. --v.i. t.* to bring personnel or volunteers to a staff. *--v.i. i.* to recruit personnel or volunteers. *--n.* a person who has been recruited. *--recruitment, n.* recruitable, *adj.* that can be recruited.

release, *n., v.i.t. -n.* 1. news or press release. 2a. the process or act of authorizing an organization to print a person's story, statement, or picture. 2b. a document that authorizes the printing of a story, statement, or picture. 3a. the legal surrender of, to another, 3b. a document authenticating this.

resource development, the concept and practice of identifying, cultivating, and securing financial and human support for an organization.

response device, a form or envelope employed for sending a reply to a mailed appeal.

response rate, the percentage of responses obtained in a direct-mail appeal or of completed and returned questionnaires gathered from a survey.

restrict, *v.i. t.* to put limitations or rules upon. *--restriction, n.*

resulting trust, in law, a trust arising by implication of law when it appears from the nature of the transaction that it was the intention, although implied, of the parties involved to create a trust. It therefore arises automatically out of certain circumstances by or through an operation of law.

return on investment, 1a. measure of an organization or program's efficiency, calculated as the ratio of net income received to the expended funds. 1b. the monetary amount derived by this calculation.

return remit, a business reply envelope.

revenue bond, a city or government bond that is payable out of its future income.

revenue ruling, the interpretation of a federal tax law made by the IRS.

revenue, *n.* la. refers to money or income coming in. lb. one item of income.

reverse plates, --*v.i.t.* to print material with white type on a black or colored background.

reverse, *adj, v.i.t.--adj.* when black and white appearing opposite to the normal condition in printing

revocable trust, a trust that can be changed or terminated at the discretion of the person who created it.

revolving loan, a loan that can be renewed automatically without additional negotiation.

rifle-shot, *adj. Informal.* of or referring to a carefully selected approach to solicitation that has been narrowed down to a select group of prospects.

role-playing, *n.* a method of training volunteers where they perform the roles of solicitor and prospect, in preparation for an actual solicitation.

roll-out, *n.* the extension of a previous test program to a wider audience.

royalty, *n.* a payment to an individual who has a claim in intangible or real property, such as to an author for book sales or to an owner of land for extracted minerals.

RPI, retail price index

rule of thirds, a formula for constructing a gift range table for a capital campaign, based on the logic that ten donors comprise the first third of funds raised, the next hundred donors for the next third, and all remaining donors for the final third.

sacrificial gift, a donation that represents a serious sacrifice on the part of the donor.

SAE, a stamped, addressed envelope.

sale and leaseback, a transaction where a not-for-profit organization sells all or part of its real estate to a buyer at less than market value with the understanding that the seller may lease it back immediately. The purchaser then may gain tax benefits when it is leaseback.

SASE, a self-addressed, stamped envelope.

savings bond, U.S. a bond, issued by the federal government, that after a specified amount of time will accrue interest.

screen, *n., v.i.t. --n.* 1. a transparent plate with fine lines crossing closely together at right angles that produces minute dots in half-tone reproduction. 2. monitor (noun 2.). *v.i.t.* to systematically examine for suitability and then select or eliminate.

secretary of the board, an officer of an organization in charge of for the minutes of a board meeting and other duties as defined in the organization's bylaws.

sectional center, a geographic area that is determined by the first three digits of a zip code.

Securities and Exchange Commission, a federal agency that has the power to regulate the issuance and sale of securities so as to protect the public from fraud.

security, *n.* written evidence, (such as a stock, bond, or limited partnership) showing ownership in a financial enterprise, or a debt of obligation.

seed money, an early gift by a donor used for starting up a program, thereby establishing credibility and momentum for that program.

segment, *v.i. t., n. v.i.t.* to subdivide larger groups of donors or prospects into smaller groups with similar characteristics.--*n.* a segmented piece or group.

segmentation, *n.* market segmentation.

self-dealing, *adj., n.* receiving or attempting to benefit from a financial transaction. --*n.* the practice of such.

self-liquidating endowment, an endowment fund that a donor specifies to be expended by a certain date.

self-mailer, *n.* a package for mailing that needs neither a separate carrier envelope or reply envelope.

separate property, 1. property separately owned by an individual before marriage or prior to moving to a community-property state. 2. property obtained by a donation or through inheritance to the extent the property can be identified.

sequential solicitation, the seeking of gifts starting with the largest potential gift on a gift range table.

settle, *v.i.t.* to arrange or put one's funds in order.

settlement. *n.* the legal act of handing over property to another individual.

settlor, *n.* an individual, such as a grantor or trustor who makes a settlement of property.

severalty, *n.*, la. the legal state or condition of being owned or controlled by separate, individual, or exclusive rights. lb. land held in this way. -In the phrase in severalty, (in law), in one's own right without a joint interest with any other.

share, *n.* la refers to each of the equal parts into which the capital stock of an organization or company is divided, usually given in the form of a transferable certificate of stock. lb a unit of stock that represents ownership in a corporation.

shareholder, *n.* one who owns shares in a company.

short-term, *adj.* 1. of or referring to a capital asset owned for one year or less. 2. referring to a short period of time.

shortfall, *n.* the difference between income and expenses, expressed as a negative amount.

shotgun, *adj.* of or referring to a broad-scale appeal for funds to any and all possible prospects.

sidebar, *n.* 1. a feature or news report that is in addition to a main feature or news story, sometimes in a box set into the larger story.

sight raising, a planned effort to induce a previous donor to elevate a previous level of giving.-- sight-raising, *adj.*

silent partner, US. a business partner who is not involved in running the business.

single entry, a method of cash-basis bookkeeping in which both debit and credit transactions are entered into only one account. single-entry, *adj.*

site visit, a visit by a potential donor with the purpose of inspecting a project or review a program for which donations are being sought.

sleeper, *n. Informal.* a prospect who unexpectedly emerges as a major donor, an individual who was either not identified through research or not viewed as important by rating committees at the inception of a campaign or fund-raising program.

social contract, an agreement among individuals forming an organized society, or between a government and those governed, with the purpose of defining and limiting the rights and duties of each.

social security, 1. U. S. a the method, practice, or program of federal provision for people 62 years old and their dependents. b the federal department, known as the Social Security Administration that operates this program. c actual financial assistance through this system.

soft money, money received from grants whose future is uncertain.

software, *n.* 1a the instructions, programs, routines, symbolic languages, and any other related documentation necessary to the operation of a computer. 1b referring to a particular brand of software.

solicit, *v.i.--v.i.t.* to ask for a donation of money, resources, a service, or opinion. *v.i. i.* to make a request or appeal--solicitation, *n.*

solicitor, *n.* 1. one who asks for donations on behalf of an organization or cause either as a volunteer or for pay..

source, *n.* 1. the list that generates donations. 2. the affiliation of an individual or group to an organization.

special event, a function, such as a benefit, with the intention of attracting people to or involving them in an organization or cause.

special gift, an especially large gift.

special project, a project that requires special funding but usually not a capital campaign.

special-purpose foundation, a public foundation focusing its grantmaking activities on one or more specific areas of interest.

specific bequest, the bequest of a particular item or specified part of an estate, which is capable of identification from all others of the same kind.

spendthrift trust, a trust creating a fund for a beneficiary, protecting him/her from any creditors or the beneficiary's own imprudence. See other trust phrases at TRUST.

split test, testing a variable in a mailing by splitting the list to see if one approach works better than another.

sponsor, *v.i.t., n.--v.i.t.* 1. to inscribe one's signature an organization or cause. 2. to agree to accept financial responsibility of all or part of the cost of a special event or a special program or activity).--*n.* an individual or corporation that sponsors, such as a patron.--*sponsorial, adj. --sponsorship, n.*

spray trust, sprinkling trust.

sprinkling trust, a trust that allows the trustee to allocate the interest income to multiple beneficiaries according to the needs of each beneficiary.

stakeholder, *n.* an individual with special interest in the activities and decisions of an organization.

standard deduction, the amount that a taxpayer is allowed to claim as a deduction on his or her tax return if deductions are not itemized.

standing committee, a permanent committee created to oversee regular activities.

statement of activities, the income and expenses for a specified period of time in accounting.

statement of financial position, an accounting statement that summarizing an organization's financial status at a particular point in time, typically monthly..

statement of income and expenses, same as a statement of activities.

statement of intent, same as a letter of intent.

statement of purpose, a statement of an organization's objectives.

statute, *n.* a law enacted by a legislative body to promote the public good that is recorded in a formal document; the document recording such a law.

steering committee, a committee of top volunteer leaders who oversee and manage a fund-raising effort such as a campaign, that is often composed of the chairmen of other working committees.

stepped-up basis, an increase in a piece of property's taxable value occurring at the death of the owner.

stet, *n., v.i. t.* in proofreading, --*n.* 1a. a direction to keep material that had been marked for alteration or deletion. Such matter is usually retain underscored with a series of dots. 1b a mark indicating such a direction. *v.i.t* to indicate with such a mark.

steward, *n.* an individual responsible for managing another's property.

stewardship, *n.* 1. a procedure whereby an organization seeks to be worthy of continued philanthropic support, including the acknowledgment of gifts, donor recognition, the honoring of donor intent, prudent investment of gifts, and the effective and efficient use of funds to the organization's mission. 2. the job or work of a steward.

stock certificate, a document certifying ownership of one or more of its shares issued by a company.

stock power, a document allowing an individual, other than the stock owner, to transfer ownership of that stock to a third party.

stock, *n.* 1a the capital of a business company that are divided into shares of equal amounts represented by transferable certificates. 1b the actual shares or portions in the capital.

stop card, a prospect card or pledge card containing instructions to stop solicitation for any one of several reasons.

storyboard, *n* a series visual depictions revealing a sequence of important changes.

straight-line, *adj.* referring to a calculation in accounting that assumes that equal deductions or allocations occur at regular intervals (as in straight-line projection, straight-line depreciation).

strategic gift, an advance gift.

strategic plan, a set of decisions and actions intended to shape and guide an organization while emphasizing the future implications of present decisions.

stretch gift, a donation that fulfills a donor's greatest capacity to give or that is larger than a donor originally intended to make.

stretch goal, a goal beyond that which was expected.

stuffer, *n.* a printed piece of material intended for insertion into any medium of delivery.

style book, a handbook containing rules of grammar, spelling, capitalization, abbreviations, text format, word usage, and other information relevant to the styling of prose copy.

subcontract, *n., v.i. --n.* a subordinate contract, between a party to an original contract and a third party, providing all or a specific part of the work, materials, or services indicated in the original contract. *--v.i.t.* 1a to hire a person or business organization to work under a subcontract agreement. 1b to work under a subcontract agreement. *--v.i.i.* to take on work or hire a person or business organization under a subcontract agreement.

subcontractor, *n.* an individual or organization that undertakes a subcontract.

substantially related activity, an activity, conducted in the attempt to further its tax-exempt mission, engaged in by a not-for-profit organization.

substantiate, *vt.* to establish or verify by evidence that a gift of a specific value has been made or that an organization's need is valid. *--substantiation, n.*

support service, a subordinate service of a fund-raising program or campaign concerned with such areas as prospect research, data management, gift processing, budget control, and general clerical operations.

supporting organization, a subset of a public charity that is operated by and for the benefit of one or more public charities, where its donors have less control over the organization's assets, both investment and expenditure, than would be the case with a private foundation.

surety, *n.* 1. a security or pledge against loss or damage. 2. one who consents to be legally responsible for the conduct, a debt, or default of another.

survey, *n., v.i.t. --n.* any form of an analysis, study, or poll. *--v.i.t.* to administer a survey of.

survive, *v t.* to outlive someone or something.

survivor, *n.* in law, an individual who outlives the other or others in a joint tenancy.

survivorship, *n.* in law, 1a the state or situation of being a survivor. 1b the right(s) of a survivor or survivors in a joint tenancy.

sustaining fund, annual fund.

swot analysis (strengths, weaknesses, opportunities, threats), an integral component of a planning process examining an organizations weaknesses and strengths, as well as the external factors that could influence its success.

syndicated gift, a gift comprised of two or more individual gifts joined together by some shared attribute, such as members of the same family or a corporation.

table, a graphic display of facts or related data.

tabloid, *adj., n. -adj.* referring to a format of a newspaper with five columns per page in a size slightly more than half that of a standard (approximately 13 x 23) newspaper. *--n.* a newspaper created with this format.

tangible personal property, tangible property owned by an individual where the value can be accurately appraised.

tangible property, any property either real or personal that can be possessed.

target date, a preset date for realizing a given objective, usually one of many in a campaign schedule.

target market, a group of possible donors or other constituents that a campaign or effort is directed at due to their having certain characteristics in common.

target, *n., v.i. t. --n.* 1. a specific goal in a fund-raising program or campaign. 2. a prospective donor. --*v.i.t.* to identify or recognize as a target.

task force, a special group formed to take on a specific task within a given time frame.

tax basis, the cost paid to acquire an asset, that includes any capital improvements but not any depreciation claimed as a tax deduction. When the asset is sold, the difference between the amount realized and its basis is called the capital gain (or loss).

tax benefit, a saving on income tax, gift tax, or estate tax, resulting as from a gift to a charitable organization.

tax credit, an *adj*ustment to tax on the gift-tax return and estate-tax return for a gift or bequest, in favor of the individual being taxed.

tax identification number, a number assigned to an organization for tax purposes.

tax receipt, gift receipt.

tax, *n., v.i.t. --n.* a fee imposed by a government.--*v.i. t.* to require an individual or organization to pay a fee.

tax-deductible, *adj* legally deductible in calculating income or estate tax.

tax-exempt, *adj.* 1a not subject to tax. 1b not taxed or possessing interest that is not subject to tax.

taxable, *adj.* capable of being or liable to be taxed.

taxes, and any long-term liability including debt and mortgage. 2. a short and long-term debt owed by an organization.

technical-assistance grant, a grant subsidizing an outside consulting service to an organization.

telecommunication, *n.* 1a the electronic transmission of information over long distances, as by telephone, radio, or television or computer terminals, or a message sent through these means.. 2. (telecommunications) the division of technology that deals with this aspect of electronics.

telefund, *n.* a campaign done over the telephone.

telemarketer, *n.* one who performs telemarketing.

telemarketing, *n.* the acquiring of funds or the marketing of goods or services over the telephone

telephone campaign, a fund-raising campaign in which volunteers and/or employees solicit donations over the telephone.

telethon, *n.* a television program that incorporates a fund-raising message in its broadcasting and asks for a viewer's pledges.

temporarily restricted gift, a gift that restricted for a particular purpose but only temporarily, so that when spent it becomes an unrestricted gift for accounting purposes and is at that time reported as income.

temporarily restricted net asset, an asset, the use of which is limited by the stipulations set by the donor.

tenancy at will, in law, a tenancy of unspecified period of time that can be ended by either side.

tenancy by the entirety, in law, the ownership of property, tangible or intangible, by a husband and wife together.

tenancy in common, in law, a form of property ownership by two or more people in which each tenant has possessory right, but with no right of survivorship.

tenancy, *n.* 1. the right to hold or possess real estate or other property. 2a. the state of being a tenant. 2b. the

occupancy of land, buildings, or other property and paying rent on it. 2c. the duration of time one is a tenant.

tenant at will, in law, an individual under a tenancy at will.

tenant by the entirety, in law, an individual under a tenancy by the entirety.

tenant in common, in law, an individual under a tenancy in common.

tenant, *n.* an individual paying rent to another person for the use of real property.

terminal, *n.* a typewriter keyboard or other connection to a computer and monitor, intended for the remote transmission or retrieval of information.

test group, a group selected to test out an idea or the use of a product, also known as a control group.

test mailing, a type of mailing where a specific detail is changed in order to evaluate its impact.

test panel, a group formed with the intent of evaluating a service, program, or organization.

test, *n., v.i.t.* --*n.* the evaluation of answers to a specific offer or to one or more questions presented to a selected sample of a constituency. --*v.i.t.* to conduct such a test on a selected sample of a constituency.

testacy, *n.* the state of having left a will at death.

testament, synonym for a will.

testate, *adj.* having a legal will.

testator, *n.* one who has died testate.

testimonial, *n., adj.* --*n.* 1. a statement by an individual that serves to promote an organization, cause, or effort. 2. something expressed or manifested, such as gratitude, esteem, or worthiness. --*adj.* expressed as a testimonial.

theme, *n.* a topic, subject or motif often used repeatedly to distinguish and identify a special effort or event. -- thematic, *adj.*

think tank, a group or organization created to examine a particular issue or issues and develop recommendations.

third sector, the independent sector.

three-digit presort, the sorting of mail by the first three digits of a zip code prior to being taken to the post office.

three-five-digit presort, a presort that is either three-digit presort or five-digit, or both, in the same mailing.

tickler file, a file that reminds a user to attend to a task at a given time.

tie-in, *n.* a strategy used for promoting the combined activities of two or more organizations working on the same project.

timeline, *n.* the scheduling sequence of planned activities that is sometimes dated.

token gift, a gift considerably below a donor's potential.

total quality management, a management philosophy concerned with continually improving an organization's internal processes toward meeting or exceeding a customer's expectations. Abbr. TQM.

trade publication, a publication that deals with matters of interest to a particular trade, industry, or profession.

traded, is held by only a few people, often by members of a single family.

trademark, *n.* any word, name, logo, or other device to identify a particular product that has been officially registered and legally restricted to the use by the owner or manufacturer.

transfer date, the date that a donor gives up its control of an asset to an organization.

transmittal letter, a letter stating the intended use or purpose of a gift, that accompanies the gift's transfer to the proper accounting and receiving authority of the recipient organization.

treasurer, *n.* an officer of an organization with responsibility for its finances and programs for reporting finances.

tribute card, a card recognizing that a gift has been given to an organization in honor of or in memory of a named person.

tribute, *n.* synonym for a commemorative gift.

trim size, in printing, the final size of pages after their edges have been trimmed.

triple ask, *Informal.* the process, act, or an instance of soliciting one donor for the following three gifts at the same time: an annual gift, a capital gift, and a deferred gift.

tripod of giving, the three major campaign opportunities given to donors: annual, capital, and endowment.

trust agreement, the document that asserts the duties and responsibilities of the parties for the property held in trust and for the beneficiary or beneficiaries of the property.

trust fund, money, property, or other valuables held in trust for another individual.

trust, *n.* 1. an arrangement signifying a fiduciary relationship, concerning property, securities etc. held by one party for the (future) benefit of one or more beneficiaries.

trustee, *n.* 1. an individual or institution holding the legal title to property in a trust and required to carry out specific duties with regard to the property. 2. one belonging to a governing board.

trustor, *n.* an individual who creates a trust either by a will or other trust instrument.

turnaround time, 1. the time that it takes to complete a task. 2. the time it takes to acknowledge a gift after receiving it.

unbundle, *v.i. t.* 1. to price individually computer software and hardware items that were previously only sold a single and inclusive, or bundled, price individually 1b to sell individually (such items).

unconditional pledge, a pledge without restrictions.

unearned income, 1. organizational income that comes from philanthropic gifts and investments, as contrasted with fees for service or product sales. 2. personal income derived from a source other than a salary, pension, or social security. 3. income from any philanthropic source.

unendowed private foundation, a foundation with little or no endowment that usually receives its funding annually from its founder.

unified rate schedule, a progressive tax rate that does not change after one's death.

universe, *n.* the total potential donor prospects of a given organization.

unrelated business income, income resulting from any legal trade or business that is conducted by a not-for-profit organization in order to make money outside of its federal, tax-exempt mission *adj*

unrestricted gift, a gift made without any restrictions.

unrestricted net asset, a resource accessible for the operational use of an organization.

unrestricted-designated, *adj.* of or referring to net assets that are set aside in a reserve as designated by a governing board.

upgrade, *v.i. t., n. --v.i.t.* 1. to increase or attempt to raise the level of donor giving. 2. to alter the configuration of a computer to increase its computing power. --*n.* 1. donor upgrade. 2. a new release of a brand of computer software, containing usually major changes.

value, *n.* 1. the qualitative or quantitative worth of property, goods, or services. 2. referring standards, principles, qualities, traits, or positions that are perceived as valuable.

variable annuity, an annuity providing lifetime payments that vary according to the investment's performance.

vendor, *n.* anyone who sells a product or service.

venture capital, 1. funds donated to a particular project with significant potential but without guarantee of success. 2. noncollateralized capital or individual savings, invested in the hopes of a profit but without the guarantee of success.

verbal pledge, an oral promise to make a donation that is only binding when followed a signed pledge.

vest, *vt.* 1. to bestow ownership of property upon a person. 2. to grant authority, power, or absolute right.

vice-chair, *n.* an officer of an organization who is next in command after the chair and who substitutes when the chairman is absent.

vice-chairman, *n.* vice-chair.

vice-chairperson, *n.* another term for vice-chairman or vice-chairwoman that is gender-neutral.

vice-president, *n.* an officer of an organization just below a president in the power hierarchy.

victory celebration, any event for the leaders of a campaign following its successful completion.

video news release, a pictorial news release distributed on videotape, with or without spoken commentary.

vision statement, a statement that describes what an organization can and should become at some future time.

visiting committee, a group of prestigious and influential volunteers who are recruited to counsel and develop support for an organization, cause, or program. Although the visiting committee has no plenary or legal jurisdiction over the policy or personnel of the organization, the prestige and experience of its members may influence policy and program decisions.

volunteer, *v.i.i.*, *n.* --*v.i.i.* to work without pay in behalf of an organization, cause, benefit, etc. --*n.* one who volunteers.

wallet envelope, a contribution envelope that has a large flap to be used for giving information about a requested contribution.

white mail, an envelope containing a donation that arrives in a sender's own envelope rather than a business-reply envelope.

widow's mite, a type of sacrificial gift.

will, *n.*, *v.i. t.* --*n.* a legally executed, written statement of an individual's wishes about what is to be done with the person's property after his or her death.

working capital, funds available to pay current operating expenses.

year-end gift, a gift made sometime during the last two months of a calendar year.

zero-based budgeting, a method in which the budget of an organization, government, etc., is reevaluated without regard to any previous year's budget.

zero-coupon bond, a bond that doesn't pay any interest to its holder until it matures or is sold.

zip code, a five digit number corresponding to a mail delivery zone, that was started by the U.S. Postal Service for faster mail sorting and delivery.

zip plus four, a zip code plus four additional numbers, used to further identify an address.