Hospital Foundations: Compensation and Results by U.S. Region and Associated Hospital Size[1]

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Abstract. Is it worthwhile to pay our hospital foundation board and staff? We looked at non-profit foundations of various sizes and regions. We found that financial success is directly related to the presence of foundation staff. It is also greater for organizations that report paying compensation to staff, Board, or fundraisers.

Introduction.

The primary focus of this research was to analyze data about the financing and results of activities of nonprofit foundations supporting hospitals of various sizes in all regions of the United States. The specific focus of this paper is on the financial impact to the foundation of compensation paid to staff, board members, or to fundraising specialists. Hospital foundations typically contribute money to their associated hospital or the community in which the hospital is located. These contributed funds may come from investment income, from gifts, or from fundraising activities that the foundation coordinates.

As hospital costs soar, foundation support may become even more important in the future. Raymond (2005) found that even though health-related philanthropic contributions have doubled the last four decades, health care costs still exceed the rate of increase in giving related to health care. But would more money for a hospital imply that less should be allocated to foundation expenses? A study by Pink and Leatt (2006) looked at 80 foundations throughout Canada and found that one of the factors associated with increased foundation revenue was a higher level of foundation expenses. This study will look at hospital foundations throughout the U.S. to see if the same conclusion holds.

For the purposes of this research, the terms "foundation" and "hospital foundation" describe a non-profit organization which devotes its efforts and resources to the support of a single hospital. All foundations researched are non-profit organizations, classified as 501(c)(3) and thus considered tax-exempt by the federal government. These organizations are required to file a Form 990 annually to report their finances and revenue generating operations. These 990 filings were the basis for much of the data in this study.

Data.

A sample of 183 foundations was selected from a variety of hospital sizes and locations throughout the U.S. Initial listings of hospitals and foundations were located by using internet searches. Current listings of hospitals (by state) were found through links such as www.theagapecenter.com/Hospitals and www.nurse.com/employerprofiles/hospitals. Guidestar.org (a non-profit reporting website) was then used to access the public records of each organization's tax reporting Form 990 for financial data for 2005, the last year available for all foundations. In addition, the associated hospital's website (or the foundation's where available) yielded data regarding the hospital size, the foundation's Board of Directors, foundation staff members, fundraising campaigns and foundation events. Data not available on the internet was retrieved through direct phone contact with hospital foundations. Guidestar.org was used again to review the Form 990 of all not-for-profit hospitals for financial information.

Data acquired for each foundation consisted of 46 fields of data, divided into three categories: identifying, operating and financial. Identifying characteristics were used to determine the regional location of each foundation and the size of the associated hospital served. Identifying fields include Name of foundation, Name of associated hospital, Number of licensed beds per hospital, Hospital size category, Associated hospital's tax status (for-profit vs. non-

profit),U.S. Census region, U.S. Census division, State, and Foundation website (where available). The hospital size was determined by the number of licensed beds reported in U.S. News and World Report (using data provided by the American Hospital Association), while the regions used are from the U.S. Census definition. For purpose of comparison across foundations, associated hospitals were separated into five groups according to size. These groups were determined by the number of licensed beds: Large (400 or more), Medium/Large (300-399), Medium (200-299), Small/Medium (100-199), and Small (0-99).

Number of Foundations per Region, by Hospital Size

	U.S. Region				
Hospital Size	Midwest	Northeast	South	West	Total per Size
Large	5	5	7	5	22
Medium/Large	6	5	5	4	20
Medium	23	18	13	19	73
Small/Medium	10	16	10	7	43
Small	6	6	6	7	25
Total per Region	50	50	41	42	183

Operating Activities describe foundation strategy for generating revenue, foundation fundraising events and leadership. Operating fields include Operational strategy (primarily fundraising, investing, or mixed), Foundation fundraising campaigns, Fundraising specifics, Foundation events (memorial, athletic, party, giving), Number of Board members, Board size category, Number of staff members employed, Staff size category, Foundation mission statement focus (hospital, community, charity, research), and Donation recipients (community, hospital, charity, and research).

Financial fields include Operational profitability of associated hospital, Financial data source (i.e. Form 990, Annual Report), Year of financial data report, Annual contributions, Annual revenue, Contributions as a percent of revenue, Net assets, Annual expenses, whether

Board compensation is reported, Board compensation cost, Staff compensation reported (yes or no), Staff compensation cost, Fundraising compensation reported (yes or no), Fundraising compensation cost.

Foundation Structure

Board of Directors

The Board of Directors is the governing body of a foundation. In cases where there is no Board, foundation staff assumes greater responsibility. The Board oversees the organization's assets and distributions to recipients. The role of the Board of Directors is to represent the multiple interests of the community and hospital. Members are accepted or selected (based on their varying backgrounds or professions) to reflect an accurate sample of the hospital's programs and the interests of the surrounding community. In some cases, Boards contain members who represent a corporate partner or annual event sponsor. The Board ultimately decides how and where to allocate available (unrestricted) funds given by the foundation to the hospital or the community. This can be simple and objective, such as supporting charity care or the hospital's greatest need. It can also become complex, such as debating fund allocation between new equipment, community health programs and employee education/training.

Many foundation Boards are comprised of volunteers, either from the community or the

Count of Boards, by Number of Members and Hospital Size

	Number of Board Members							
Hospital Size	40 or more	30-39	20-29	10-19	9 or fewer	None	no data	Total
Large	3	7	7	3	1	1	0	22
Medium/Large	0	0	9	6	4	0	1	20
Medium	4	5	26	25	3	1	9	73
Small/Medium	1	1	11	17	5	1	7	43
Small	0	0	2	15	5	0	3	25
Total	8	13	55	66	18	3	20	183

Count of Boards, by Number of Members and U.S. Region

U.S. Region	Number of Board Members: 40 or more	30-39	20-29	10-19	9 or fewer	None	no data	Total
Midwest	2	1	14	24	6	0	3	50
Northeast	2	4	12	17	3	2	10	50
South	0	5	12	13	6	0	5	41
West	4	3	17	12	3	1	2	42
Total	8	13	55	66	18	3	20	183

healthcare industry. Oftentimes, the Board will be divided between regular members and "Ex-Officio" members (who are not in the immediate vicinity of the hospital or foundation). The Board also may include appointed or elected ranking trustees. Out of the 183 foundations observed, 163 disclosed Board data. Of these 163 foundations, only three reported no Board. Board data was unavailable from 20 foundations. The size of the Board of Directors ranged from 3-50 members. In cases where there is no Board, the hospital or foundation staff assumes responsibilities.

Staff

The purpose of the foundation staff is to provide full-time support for the Board. While the Board meets periodically to discuss dispersion of funds, the staff works daily on foundation issues. Specifically, the foundation staff focuses on soliciting and developing funds from new and past donors. Out of the 183 foundations observed, 166 disclosed staff data. Of these 166, only 7 reported no staff. Staff data was unavailable from 17 foundations. The absence of a foundation staff often indicates that Board members or hospital employees assume foundation staff responsibilities. The number of staff employed at the foundations observed ranges from 0-24, with an average of five. This average varies by hospital size and U.S. region. Typical staff positions include Executive Director, Director of Development, Events Manager, Director of Major or Planned Gifts (bequests), Office Manager, Fund Development/Manager and various assistants.

Some foundations employ certified professional fundraisers to identify and motivate donors or grant writers to ensure proper allocation and use of funds. Foundations with a staff of one usually have an Executive Director or Director of Development. Similar to those with no staff, foundations without an Events Manager rely on volunteers or auxiliaries to help plan and execute fundraising events.

Although foundation Board size was found to be proportional to hospital size, this relation was not as strong with staff size. Of the 159 foundations that reported having a staff, over 70% (112 foundations) had 4 or fewer members. Another 18% (29 foundations) had a staff of 5 to 9, indicating approximately 88% of the 159 foundations with a staff had 9 or fewer members.

Count of Staff, by Number of Members and Hospital Size

	Number of Staff Members							
Hospital Size	20-25	15-19	10-14	5-9	4 or fewer	None	no data	Total
Large	0	0	6	7	7	0	2	22
Medium/Large	1	0	1	7	10	0	1	20
Medium	6	1	2	11	42	2	9	73
Small/Medium	0	0	1	4	31	3	4	43
Small	0	0	0	0	22	2	1	25
Total	7	1	10	29	112	7	17	183

Count of Staff, by Number of Members and U.S. Region

	Number of Staff Members							
U.S. Region	20-25	15-19	10-14	5-9	4 or fewer	None	no data	Total
Midwest	4	0	2	9	28	2	5	50
Northeast	0	0	3	4	39	1	3	50
South	0	1	2	9	23	1	5	41
West	3	0	3	7	22	3	4	42
Total	7	1	10	29	112	7	17	183

When examined by hospital size, foundations serving Medium-sized hospitals had the

highest average number of staff members, followed by foundations that serve Large hospitals. All foundations serving Large and Medium/Large hospitals reported employing staff. The reports of no staff employees are concentrated among foundations supporting the three smaller hospital sizes, suggesting that these foundations are more likely to rely on hospital employees or volunteers to accomplish foundation tasks. Foundations serving Large and Medium hospital sizes had the two highest average number of board members, which is also the case with average number of staff members.

When examined by U.S. region, the highest average of foundation staff members is in the Midwest and second highest in the West. The high averages in these regions can be explained by the presence of staffs with 20-25 members. Aside from the seven staffs of 20-25 members in these two regions, there is only one other report of a foundation employing more than 14 on its staff.

Reports of Compensation, by Hospital Size and U.S. Region

A major element of foundation expenses is compensation. Participation percentages were tabulated for three categories of compensation reported by foundations in the Form 990. These three categories are: 1) Fundraising 2) Staff and 3) Board compensation. They are examined by hospital sizes and U.S. regions.

Percent of Foundations by Size Reporting Fundraising Compensation

Hospital Size	Fundraising Compensation	Staff Compensation	Board Compensation
Large	68.2%	59.1%	54.5%
Medium/Large	20.0%	60.0%	25.0%
Medium	31.5%	30.1%	34.2%
Small/Medium	25.6%	41.9%	16.3%
Small	8.0%	20.0%	20.0%

Foundations serving Large hospitals reported fundraising compensation over two-thirds

of the time. Foundations supporting large hospitals tend to hold large, extravagant events that raise higher levels of donations but require more spending and outsourcing of labor. In contrast, foundations serving smaller hospitals rely on their own foundation and hospital staff, and valuable volunteers, to orchestrate and execute fundraising activities and events.

Percent of Foundations by Region Reporting Fundraising Compensation

U.S. Region	Fundraising Compensation	Staff Compensation	Board Compensation
Midwest	24.0%	36.0%	34.0%
Northeast	34.0%	32.0%	36.0%
South	24.4%	34.1%	19.5%
West	38.1%	52.4%	26.2%

Regional data confirms that the occurrence of fundraising compensation is slightly higher in the Northeast and West regions. These findings show foundations in the South and Midwest regions pay compensation for fundraising activities and events less frequently than foundations in the West and Northeast. Foundations which do not report fundraising compensation may rely on hospital or foundation staff and volunteers for fundraising activities and events.

Staff compensation rates also varied by size. Small hospitals foundations reported few instances of staff compensation. In contrast, foundations serving Large and Medium/Large hospitals did report staff compensation more often than not. These findings can be explained by the aforementioned practice of smaller foundations utilizing hospital staff and volunteers for foundation needs. This practice provides lower operating costs; however, foundations with their own staff (compensated or voluntary) do not put the strain of additional responsibilities on employees of the hospital.

Regionally, foundations in the West reported staff compensation more than half the time. In the other three regions, the majority of foundations did not report staff compensation. Foundations in these regions draw on volunteer or hospital staff for foundation operations.

Board compensation rates were calculated by hospital size, and foundations serving Large hospitals were the only group to report Board compensation more often than not. The majority of foundations supporting all other hospital sizes did not report Board compensation. These findings reflect the popularity of utilizing volunteers and/or hospital organization employees as Board members.

Regionally, the majority of the 183 hospital foundations observed did not report Board compensation anywhere in the U.S. This data confirms the prevalence of uncompensated Boards, consistent with the findings when compared across hospital sizes. The implication is that the majority of hospital foundations in the U.S. rely on volunteer Board members, regardless of region or hospital size. The motivation to control foundation operating costs and the service-based mission of associated hospitals both contribute to the dominance of uncompensated Boards. These part-time volunteer Boards may be sufficient, but financial data examined later in the report suggests they are less successful than their compensated counterparts.

Financial Impact of Compensation, by Hospital Size and Region

Average values of financial data were calculated for the three compensation categories: 1) fundraising 2) staff and 3) Board. Note that foundations are not allowed to pay bonuses to staff or Board members for soliciting contributions, so none of the expenses reported as fundraising compensation are funds paid to foundation or hospital employees for achieving monetary goals or quotas.

The Midwest region had the highest average cost of fundraising compensation. This average is more than double that of the second highest in the Northeast. The low rate of staff compensation in the Midwest may require foundations in this region to outsource more services when fundraising, increasing costs. This high level of spending increases expenses and generally

lowers contributions as a percent of revenue. However, data shows foundations reporting fundraising compensation also report substantially higher assets, contributions and revenues than those which do not, regardless of region. Thus, the increased expenses associated with fundraising compensation are offset by equally substantial gains in contributions and revenue.

Fundraising compensation cost averages differed substantially by hospital size. Average costs for foundations serving the three larger hospital sizes are significantly greater than those of foundations supporting Small/Medium hospitals and Small hospitals. This drastic difference in fundraising compensation may result from foundations of larger hospitals holding elaborate events with higher attendance rates, more events in general or a combination of the two. Hosting multiple events may require outsourcing and compensation because there is too much work for the foundation to accomplish with its own resources. Elaborate fundraising events, such as galas, warrant outsourcing professional event planning as well as serving, catering and security personnel. These specialized labor requirements cannot be performed by volunteers, hospital employees or foundation staff because they lack the qualifications and/or experience.

When examined across hospital sizes, foundations that report fundraising compensation also report higher expenses. In contrast, the averages for contributions as a percent of revenue vary by hospital size and *decrease* for foundations which report fundraising compensation. The data shows foundations from all regions which report fundraising compensation also report increases in assets, contributions and revenues. These increases, on average, offset the inflated expenses. These findings corroborate those from the regional data, suggesting foundations which spend more on fundraising compensation increase assets, contributions, expenses and revenues.

When examined by hospital size, most foundations which report staff compensation report increased expenses. Average staff compensation costs for foundations serving Large and

Medium/Large hospitals are more than double the averages for foundations serving the three smaller categories. Thus foundations serving smaller hospitals use uncompensated hospital staff and/or volunteers for foundation responsibilities. While this practice is less expensive in terms of salaries and overhead costs, data shows foundations which did report staff compensation also reported increases in assets, contributions and revenues. Incidentally, foundations serving the three smaller hospital sizes showed an increase in contributions as percent of revenue. The data suggests almost all foundations which report staff compensation benefit from fundraising efficiencies with higher average asserts, contributions and revenues. Cohen (2007) reports that most non-profits having contributions over a million have fundraising staff. These increases offset the additional expenses incurred.

When compared by U.S. region, the Midwest has the highest average costs for staff compensation. Average costs are more than double that of the second highest region, the Northeast. The Midwest has the highest average number of staff members per foundation, meaning there are more employees to pay. Assuming wages are relatively similar across regions, the region with the most paid employees would incur the highest salary costs. An alternative explanation could be attributed to the use of volunteer Boards in the Midwest, which allows foundations the ability to allocate operational funds to staff compensation or to possibly to employ professional fundraisers.

Although average increases in expenses between non-compensated and compensated groups are significant for foundations that report staff compensation, they also report increases in assets, contributions and revenues, in all regions. This relationship is consistent in all regions. Frederick and Rooney (2007) find that nonprofits are more involved in raising money when they have fundraising staff. Among foundations which report staff compensation, the Midwest has

Effect of Compensation for Fundraising by Region

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
U.S. Region	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Midwest	$14.38	$110.10	$2.02	$8.11	$2.65	$15.88	$1.14	$15.05
Northeast	$18.12	$71.15	$1.62	$4.67	$2.29	$9.28	$0.92	$7.88
South	$3.96	$63.42	$1.03	$6.01	$1.23	$9.68	$0.67	$5.88
West	$5.11	$15.50	$1.48	$9.23	$1.76	$10.13	$1.74	$8.92
Total	$10.94	$62.05	$1.57	$6.99	$2.03	$11.04	$1.09	$9.38

Effect of Compensation for Fundraising by Hospital Size

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
Hospital Size	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Large	$53.89	$136.81	$3.33	$8.82	$4.87	$19.22	$2.37	$14.99
Medium/Large	$12.87	$55.63	$2.87	$8.50	$3.40	$10.73	$2.16	$18.65
Medium	$11.74	$42.75	$1.86	$8.39	$2.46	$10.39	$1.14	$8.17
Small/Medium	$5.82	$12.88	$0.88	$2.20	$1.13	$3.08	$0.80	$2.55
Small	$1.90	$6.69	$0.45	$0.60	$0.54	$1.57	$0.24	$0.33
Total	$10.94	$62.05	$1.57	$6.99	$2.03	$11.04	$1.09	$9.38

Effect of Compensation for Staff by Region

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
U.S. Region	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Midwest	$21.37	$65.77	$2.59	$5.07	$3.63	$9.73	$1.90	$9.05
Northeast	$16.92	$77.03	$1.37	$5.41	$1.97	$10.41	$1.49	$7.09
South	$7.73	$39.17	$1.35	$3.97	$1.70	$6.34	$1.30	$3.18
West	$5.60	$12.22	$1.30	$7.27	$1.60	$7.99	$1.41	$7.26
Total	$13.98	$46.19	$1.70	$5.62	$2.31	$8.66	$1.55	$6.87

Effect of Compensation for Staff by Hospital Size

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
Hospital Size	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Large	$48.32	$153.42	$3.91	$9.26	$5.48	$21.00	$4.61	$15.38
Medium/Large	$6.90	$31.09	$1.90	$5.39	$2.20	$6.64	$1.85	$7.86
Medium	$17.99	$29.67	$2.23	$7.82	$3.12	$9.22	$1.85	$6.86
Small/Medium	$5.49	$10.60	$0.70	$1.94	$0.95	$2.57	$0.77	$1.90
Small	$1.74	$4.47	$0.50	$0.30	$0.56	$0.86	$0.25	$0.25
Total	$13.98	$46.19	$1.70	$5.62	$2.31	$8.66	$1.55	$6.87

Effect of Compensation for Board by Region

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
U.S. Region	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Midwest	$37.94	$36.22	$2.83	$4.76	$5.45	$6.57	$3.55	$6.27
Northeast	$16.59	$70.93	$1.01	$5.60	$1.60	$10.12	$0.88	$7.55
South	$5.93	$70.17	$1.21	$6.52	$1.54	$10.51	$0.89	$6.29
West	$6.22	$17.08	$1.70	$12.11	$2.02	$13.19	$1.68	$12.36
Total	$16.83	$48.92	$1.69	$6.80	$2.67	$9.69	$1.76	$7.94

Effect of Compensation for Board by Hospital Size

	Average Net Assets		Average Contributions		Average Revenues		Average Expenses	
Hospital Size	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation	No Compensation	Compensation
Large	$91.61	$126.10	$4.62	$9.12	$11.10	$17.61	$7.88	$13.55
Medium/Large	$11.91	$49.95	$2.71	$7.84	$2.94	$10.63	$2.45	$14.49
Medium	$16.51	$31.12	$1.83	$7.92	$2.71	$9.28	$1.57	$6.78
Small/Medium	$6.43	$13.79	$0.92	$2.73	$1.25	$3.56	$0.86	$3.24
Small	$2.65	$0.83	$0.50	$0.30	$0.70	$0.31	$0.24	$0.28
Total	$16.83	$48.92	$1.69	$6.80	$2.67	$9.69	$1.76	$7.94

the highest average increase in expenses. Moreover, the Midwest is the only region in which the average increase in expenses is greater than the average increase in revenue.

The West is the only region that reports an increase in average contributions as a percent of revenue among foundations that report staff compensation. In this region, having a compensated staff increases both contributions and contributions as a percent of revenue. This is especially impressive because the West has the lowest average cost of staff compensation but the greatest average increase in contributions and the second highest average increase in revenue. These findings support the previous theory that foundations in the West have evolved as businesses with professional fundraising staff.

When examined by hospital size, data shows a positive relationship between size and the average costs of Board compensation. Foundations which serve Large hospitals have the highest average costs, which are nearly double that of foundations serving Medium/Large and Medium hospitals. The high cost average could be attributed to the previous finding that foundations serving Large hospitals are the only size category where Board compensation is reported more often than not. There is no substantial data to suggest that Board compensation increases the average contributions as a percent of revenue.

Not surprisingly, foundations which report Board compensation have higher average expenses for all hospital sizes. Still, with the exception of the Small category, foundations which report Board compensation also report significant increases in averages of assets, contributions and revenues. On average, these increases offset those of expenses. This is consistent with the positive relations of financial increases to the other two categories of compensation. In the Small category, data shows Board compensation is generally not a successful financial activity because it is related to decreases in contributions, revenues and assets and increased expenses.

When average Board compensation cost is examined across U.S. regions, an interesting finding emerges from the data. The Midwest region, on average, spends about half as much as the other three regions. Recall that the Midwest spent twice as much as any other region on both staff and fundraising compensation. This low average suggests that foundations in this region appropriate funds to compensate staff or fundraising efforts when uncompensated Boards function effectively. The implication is that foundations in the Midwest prefer to operate without compensated Boards, which corresponds to the low rate of reported Board compensation.

Data shows foundations which report Board compensation also report increased expenses. However, most foundations report increases in assets, contributions and revenues over foundations with non-compensated boards. In addition, all regions except the South which report Board compensation also report increases in contributions as a percent of revenue.

Note the Midwest is also the only region where the presence of Board compensation is associated with greater increases in expenses than revenue and a decrease in average assets. It is possible that some foundations in this region which report Board compensation are not run as efficiently as those with volunteer Boards. However, foundations reporting Board compensation in the Northeast, South and West benefitted from increased financial averages. If a foundation is considering increasing operational activity by adding compensated Board members, it would be helpful to study successful organizations from these three regions.

Increases in financial averages are positively related to reports of compensation in all three categories. With the exception of foundations in the Small category, all foundations that reported any type of compensation also reported increases in assets, contributions, expenses and revenues. Foundations that reported fundraising compensation had the greatest increases in assets, contributions, revenues and expenses. However, the average cost of fundraising

compensation was more than double those of staff and Board compensation. The implication is although fundraising compensation results in the greatest financial increases, it is the least cost effective form of compensation. In terms of foundation expansion, it may be wise to invest in Board or staff compensation first, which both cost less and produce relatively similar financial increases.

Conclusions

In order to attract donations effectively and efficiently, some foundations compensate staff members, board members or employ professional fundraisers. These trained professional fundraisers are proficient in many aspects of donations, especially in identifying potential donors and cultivating foundation/donor relationships. To acquire funds, many foundations hold events such as an annual campaign or a gala evening. While these gain visibility for the foundation and the hospital it serves, they also require extensive time and expense to conduct. This often means the employment of staff. Foundations with staff may increase operating costs due to fixed salaries. Overhead is further increased by the costs of fundraising efforts. However, these costs are worthwhile for the foundation if the staff can effectively solicit donations which exceed total expenses, providing a positive return.

This study examined a sample of hospital foundations of various sizes and in different regions of the U.S. Financial reports from their operations were examined to see whether compensation of boards, staff or fundraising affected their bottom line. It was found that fundraising involvement and financial success are directly related to the presence of foundation staff members. Financial success is also greater for organizations that report paying compensation to staff, the Board of Directors, or for fundraising.

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