2020 COVID-19 Benchmarking Survey:
Glossary of Terms

The following glossary of terms represents definitions for the COVID-19 Benchmarking Survey. For any questions about the survey, contact us at research@ahp.org.

- **Annual Gifts** - Gifts of less than $10,000 from individuals. Do not include gifts of less than $10,000 from other donor constituency types (e.g., corporations, businesses, foundations, governmental agencies).

- **Fundraising Expense Budget** - Portion of an organization’s budget that is devoted to the cost of fundraising.

- **Major Gifts** - Gifts from individuals valued at $10,000 or greater. Do not include gifts from individuals that are valued at $10,000 or more and made as part of a planned gift or in response to a special event, as these are reported as planned gifts or special event gifts.

- **Production Revenue** - Includes recorded revenue (definition below) plus revocable, written deferred gifts that are not yet recordable per GAAP due to revocability and/or conditions on the gift (such as conditional pledges or revocable bequests) to allow the gift to be recorded for financial statement purposes.

- **Recorded Revenue** - All irrevocable outright and irrevocable written deferred gifts received during the reporting year made in any form, such as cash and securities, non-cash gifts such as personal and real property, unconditional pledges, or irrevocable bequests.