

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.
- **Gross Fundraising Revenue** - represents total funds raised, either cash or production.
- **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.
- **Net Patient Revenue** - the total patient revenues minus the patient discounts. This is the total amount of money they received for treating patients from a payer (Medicare, Medicaid, commercial insurance) and does not include the charitable donations, revenues from the foundation, or other revenue sources. Patient Discounts include any contractual allowances or discounts on patients' accounts (Definitive Healthcare, 2018).
- **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.