

REVENUES**41XX – COLLECTION REVENUES**

4101	(10)	<u>Contributions</u> Amount received from identifiable individuals and organizations that are for general use of the parish. This includes amounts received during mass and at the parish office, as well as collections made through online giving or other electronic means.
4102	(10)	<u>Contributions Loose</u> Amount received in the mass collection without donor identification other than Holy Day loose (4104).
4103	(10)	<u>Holy Day Collections</u> Amount received in Holy Day envelopes.
4104	(10)	<u>Holy Day Loose</u> Amount received in Holy Day collections without donor identification.
4105	(10)	<u>Children's Collection</u> Amount received from children's or youth's envelopes.
4106	(10)	<u>Other Contributions</u> All other giving to the parish for the general unrestricted use of the parish <u>other than giving coded elsewhere</u> . For internal reporting, the following accounts may be used. For Archdiocesan reporting, include in account 4106.
4107		4107 - 4109 Other Contributions
4120	(10)	<u>Building Fund Drive Revenue</u> Amount raised and <u>used</u> to fund new buildings <u>during an Archdiocese approved capital campaign</u> . The unspent portion must be maintained as Restricted Revenue (24xx).
4121	(10)	<u>Capital Improvement Fund Drive Collections</u> Amount raised and <u>used</u> to fund major renovations or improvements <u>during an Archdiocese approved capital campaign</u> to an existing building, purchase new equipment or make major repairs to capital equipment. The unspent portion must be maintained as Restricted Revenue (24xx). For internal purposes, the following account may be used in addition to Account 4121. For Archdiocesan reporting, this account should be included in Account 4121.
		4122 Equipment Fund Drive Collections
4140	(70,80)	<u>Educational Support</u>

Amount received specifically for the support of the parish School or Religious Education program.

- 4150 (10) DO NOT USE (formerly Guaranteed Annual Appeal Goal)
- 4160 (10) Annual Appeal Refund
Amount returned to the parish from the Annual Catholic Appeal Campaign. This must be recorded as revenue when received.
- 4165 (10) Archdiocesan Capital Campaign Rebate
Amount received by the parish as rebate for funds raised for the Archdiocesan "Called to Serve As Christ" campaign to fund priest pension and health plans and support women religious. The amount of rebate is 15% of total funds raised.
- 4170 (10) Debt Reduction Envelope
Amounts specifically collected for use in reducing the PRF debt.
Note: The parish may end up paying additional amounts on the Archdiocesan Assessment if the total amount collected from parishioners is not remitted as a loan payment.
- 4199 (10) Other Collection Income
Any collection revenue not included above. Contact Parish Financial Services prior to using this account.

42XX – EDUCATIONAL RECEIPTS

4201	(10,70,80)	<u>Tuition</u> Amount received for tuition for the current year.
4202	(70,80)	<u>Tuition Due from Prior Years</u> Amount received for past due tuition from prior years.
4203	(70,80)	<u>Tutoring Tuition</u> Amount received for special classes or tutoring.
4204	(70,80)	<u>Tuition Discount</u> This is a contra-revenue account.
4205	(80)	<u>Financial Aid – Parish</u> Amount donated by parishioners or the parish to provide tuition aid and <u>used</u> for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue (24xx) for the unused portion.
4206	(80)	<u>Financial Aid – Archdiocese</u> Amount donated by the Archdiocese to provide tuition assistance and <u>used</u> for this purpose. The Financial Aid Fund should be maintained as a Restricted Revenue (24xx) for the unspent portion.
4207	(70,80)	<u>Scholarships</u> Amount donated by the parish for scholarships and <u>used</u> for this purpose. The Scholarship Fund should be maintained as a Restricted Revenue (24xx).
4210	(10,70,80)	<u>Educational Fees</u> Amount received for activities not covered by tuition. For internal reporting, the following accounts may be used. For Archdiocesan reporting, include in Account 4210.
4211		Registration Fees
4212		Graduation Fees
4213		Book Fees
4214		Sacramental Preparation Fees
4215		Transportation Fees
4217		Special Activity Fees

4219	(10,70,80)	<u>Damaged/Lost Books</u> Amount received from students for damages or additional books.
4225	(70,80)	<u>Parish Support - Direct</u> Amount of cash received from the sponsoring parish. Also includes the amount of direct expenses of the school that are paid for by the parish and any appropriately allocated indirect expenses provided by the parish to the school.
4226	(80)	<u>Parish Support - Indirect</u> Amount of non-cash support received by the school from the parish (e.g., percentage of parish staff salaries allocated to the school, school share of common area maintenance paid by the parish). To use this account, debit appropriate expense account and credit 4226.
4227	(80)	<u>Archdiocesan Support - Fulcrum</u> Amount of direct Archdiocesan support of the parish school. This should be recorded directly to the School's accounting records.
4230	(80,95)	<u>Neighboring Parish Support</u> Amounts received from other parishes to subsidize students attending host parish school. This amount should be recorded directly to the school's accounting records. For internal purposes, if multiple subsidies are received, the following accounts may be used. For Archdiocesan reporting, combine into Account 4230. 4231 Neighboring Parish Support #2 4232 Neighboring Parish Support #3 4233 Neighboring Parish Support #4
4250	(10,70,80)	<u>Parents Club Donation</u> Amount received from the Parents Club. This donation should be recorded directly to the Parish School's or the Religious Education program's accounting records.
4251	(10,70,80)	<u>Other Club & Guild Support</u> Amount received from a parish club or group. For School or Religious Education purposes, this donation should be recorded directly to the appropriate program accounting records. For internal purposes, this account may be split into the following accounts. For Archdiocesan reporting, consolidate into Account 4251. 4252 Other Club & Guild Support #2 4253 Men's Club 4254 Women's Club 4255 Booster Club

- 4270 (80) Food Service
Amount received from food service programs. The following accounts may be used internally. For Archdiocesan reporting, combine into Account 4270.
- 4271 Cafeteria
4272 Milk
4273 Hot Lunch
- 4280 (10,70,80) Catering
Amount received for catering services.
- 4299 (10,70,80) Other Educational Revenue
Amount of any other educational revenues which cannot readily be placed into one of the above account items.

43XX – FUNDRAISERS

4310 (10,70,80) Fund Raising Projects
Gross amount received from fundraising efforts. The amount that is used to fund ongoing parish activities, reduced by fundraising expenses (Account 6180), must be reported in the Parish Annual Report that is submitted to the Archdiocese.

For internal purposes the following accounts may be used to specify various fund raising projects. For Archdiocesan reporting, consolidate these accounts into Account 4310.

4311	Bazaar
4312	Festival
4313	Rummage Sale
4314	Auction
4315	Recycling Project
4316	Parish Socials
4317	Dances
4318	Dinners
4319 - 4329	Other Fundraising Revenue

4330 (10,70,80) Guild/Society/Circle Revenues
Amount raised by a parish group (altar society, etc.) for parish/other use. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4330.

4331 - 4339 Guild/Society/Circle Revenues

4340 (10,70,80) Bingo, Raffles, Other
Gross amount raised from Bingo, Raffles, and other fundraisers. Expenses are to be recorded separately (see accounts 6186 – 6189).

Note: The parish must comply with State Gambling Commission and other legal requirements for this type of activity. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4340.

4341	Bingo
4342	Raffles
4343	Other

4350 (80) Scrip Sales
Gross amount of SCRIP sales.

44XX – GIFTS

- 4401 (80) Donations
Amount received from individuals or organizations for the school's general use. Donations received for the parish's general use must be recorded under 4101.
- 4402 (10) Bequests - Unrestricted
Amount left to the parish in a "will", or any 'at-death' gift (including a beneficiary designation from a life insurance policy or an IRA, etc.) for general parish use and any distributions from trusts. For internal purposes, the following accounts may be used for additional bequests. For Archdiocesan reporting, consolidate into Account 4402.
- 4403 Bequest #2
4404 Bequest #3
- 4405 (ALL) Restricted Donations
Amount donated and used for a specific purpose. The unspent portion should be maintained as a Restricted Revenue (24xx). Amounts collected to fund ongoing parish operations must be reported under 4101.
- Building fund drive revenue must be reported under 4120 and capital improvement fund drive revenue must be reported under 4121.
- 4407 (ALL) Bequests - Restricted
Amount left to the parish in a "will", or any 'at-death' gift (including a beneficiary designation from a life insurance policy or an IRA, etc.) for a specific purpose use, and any distributions from trusts. The restriction must appear in the document (e.g., will, trust, beneficiary designation) to qualify as restricted. The unspent portion should be maintained as a Restricted Revenue. (24xx).
- 4409 (ALL) Grant Revenue
Amount received from an archdiocesan agency or other institution.
- 4410 (10,95) Stole Fees
Amount received for Baptisms, Weddings Funerals and other sacraments and religious rites. Mass stipends do not include payments for the use of the church/facility or for preparation for the sacrament. See account 4530 or 4214.

4415	(10,95)	<p><u>Mass Intentions</u> Amount received from All Souls Day, Mother's Day and Father's Day collections and other mass intentions for which the priests of the parish obligate themselves to offer mass(es) for the donor's intentions.</p> <p><u>Note:</u> Funds given to the parish for mass intentions or mass stipends (account 4410 and 4415) are deductible for the donor as a charitable contribution as long as they go to the parish and not to the priest and should be coded as such in the PDS donor database.</p>
4417	(10,95)	<p><u>Memorials</u> Amount received for memorials in remembrance of someone who has died.</p>
4420	(10,95)	<p><u>Devotion Offerings</u> Amount received from a special devotion.</p>
4425	(10,95)	<p><u>Votive and Flowers</u> Amount received from votive candles or collected for flowers. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4425. 4426 Votive 4427 Flowers</p>
4430	(10, 80)	<p><u>Donations from Auxiliary Groups</u> Donations received from parish-sponsored organizations (see policy on Section A.XVIII.9).</p>
4450	(ALL)	<p><u>Donated Assets</u> Estimated value or cost, if available, of assets donated to the parish. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4450. 4451 Donated Assets-Land/Buildings 4452 Donated Assets-Equipment 4453 Donated Expenditures – Supplies 4454 Donated Assets – Other</p>
4458	(ALL)	<p><u>Donated Assets – Endowment/Educational Fund</u> Value of Endowment or Educational Fund assets donated to the parish.</p>
4470	(ALL)	<p><u>Other Gift Revenue</u> Amount of any other gift revenues which cannot readily be placed into one of the above account items. Contact Parish Financial Services before using this account.</p>

45XX – BUSINESS REVENUE

4501	(ALL)	<u>Interest Income – PRF</u> Interest income received on parish PRF accounts.
4503	(ALL)	<u>Interest Income – ARF</u> Interest income received on parish ARF accounts.
4507	(ALL)	<u>Interest Income – Checking</u> Interest income received on checking accounts or other approved sources.
4510	(ALL)	<u>Endowment Fund Income</u> Income received (withdrawn) from an Endowment Fund.
4511	(80)	<u>Educational Fund Income</u> Income received (withdrawn) from a School Educational Fund.
4512	(ALL)	<u>Reinvested Endowment Fund Earnings</u> Revenue earned and reinvested into an Endowment, Educational, or Cemetery Care Fund.
4513	(95)	<u>Cemetery Care Fund Income</u> Income received (withdrawn) from a parish Cemetery Care Fund
4520	(10)	<u>Bulletin Income – DO NOT USE</u> Note: Parishes are not allowed to solicit advertising revenue
4522	(ALL)	<u>Coffee Hour</u> Amount received from coffee hours.
4524	(ALL)	<u>Books, Pamphlets, Papers and Religious Articles</u> Amount received from the sale of books, pamphlets, Catholic papers and religious articles. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4524. 4525 Pamphlets 4526 Newspapers 4527 Religious Articles

4529	(10)	<u>Audio Visual Revenues</u> Amount received from audio visual services.
4530	(10)	<u>Rental Income - Parish</u> Amount received for rental of parish facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4530. 4531 - 4534 Rental Income - Parish
4535	(80)	<u>Rental Income – School</u> Amount received for rental of school facilities. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4535. (80) 4536 - 4537 <u>Rental Income – School</u>
4538	(10,80,95)	<u>Lease Income</u> Amount received for temporary lease of property. (Note: The terms of any lease must be consistent with Archdiocesan policy and should be covered by a contractual agreement between the parish as lessor and the lessee.) 4539 - 4549 Lease Income
4550	(ALL)	<u>Gain on Asset Sale</u> Amount of gain on an asset disposition.
4570	(95)	<u>Sale of Graves</u>
4571	(95)	<u>Annual Care</u>
4572	(95)	<u>Perpetual Care</u> Amount received for these items by the parish cemetery.
4573	(ALL)	<u>Insurance Claims Proceeds</u> Amount received from insurance claims.
4579	(ALL)	<u>Other Business Revenue</u> Amount of any other business revenues which cannot readily be placed into one of the above account items.

46XX – PROGRAM REVENUES

- 4601 (ALL) Program Revenue
 Amount of revenue from other parish programs. For internal reporting, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4601.
 4602 - 4699 Program Revenue

47XX – OTHER REVENUES

- 4701 (10,70,80) Special Activity Fees
 Amount received from participants in parish sponsored programs. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4701.
 4702 Retreat Fees
 4703 Workshop Fees
 4704 Transportation Fees
 4705 CYO Fees
- 4720 (10,80) Pastoral Services
 Amount received from a parish's mission/station or other organization for pastoral services. For internal purposes, the following accounts may be used. For Archdiocesan reporting, consolidate into Account 4720.
 4721 - 4725 Pastoral Services
- 4730 (80) Office of Catholic Schools Fees
 Amount received from the charging of fees to cover a per pupil tax or assessment.
- 4735 (10,70,80) Deanery Contribution/Assessment Income
 Amount received from Contributions or Assessments from parishes in the deanery to support deanery programs.
- 4737 (10,70,80) Regional Contribution/Assessment Income
 Amount received from Contribution or Assessments from parishes in the region to support regional programs.
- 4750 (ALL) Miscellaneous Revenue
 Amount of any other revenues which cannot readily be placed into one of the above account items.
- 4760 (10, 80) Paycheck Protection Program (PPP) Loan Forgiven
 Amount of PPP loan forgiven. Unforgiven amount must remain as a liability (account 2310 or other debt liability account number 23xx) until it is paid off.