

Chart of Accounts Revenue Definitions

Sunday and Other Collections

- 4010 Sunday Collections – This account is used to record income for funds received through Sunday and Holy Day collections.
- 4020 Propagation of the Faith – This account is used to record income for moneys received from the Propagation of the Faith second collection.
- 4021 Black & Native American Missions – This account is used to record income for moneys received from the Propagation of the Faith second collection.
- 4022 Aid for Church in Eastern Europe – This account is used to record income for moneys received from the Aid for Church in Eastern Europe second collection.
- 4023 U.S. Bishops Overseas Aid Appeal – This account is used to record income for moneys received from the U.S. Bishops Overseas Aid Appeal second collection.
- 4024 Holy Places – This account is used to record income for moneys received from the Holy Places second collection.
- 4025 Catholic Home Missions Appeal – This account is used to record income for moneys received from the Catholic Home Missions Appeal second collection.
- 4026 Education of Future Archdiocesan Priests – This account is used to record income for moneys received from the Education of Future Archdiocesan Priests second collection.
- 4027 Peter's Pence – This account is used to record income for moneys received from the Peter's Pence second collection.
- 4028 World Mission Sunday – This account is used to record income for moneys received from the World Mission Sunday second collection.
- 4029 Campaign for Human Development – This account is used to record income for moneys received from the Campaign for Human Development second collection.
- 4030 Religious Retirement Fund Appeal – This account is used to record income for moneys received from the Religious Retirement Fund Appeal second collection.
- 4031 Mission Sister – This account is used to record income for moneys received from the Mission Sister second collection.
- 4032 Mission Priest – This account is used to record income for moneys received from the Mission Priest second collection.
- 4033 St. Meinrad – This account is used to record income for moneys received from the St. Meinrad second collection.
- 4034 Little Sisters of the Poor – This account is used to record income for moneys received from the Little Sisters of the Poor second collection.

- 4035 Mission Collection # 16 (optional) – This account is used to record income for moneys received from the optional Mission Collection # 16 second collection.
- 4036 Mission Collection # 17 (optional) – This account is used to record income for moneys received from the optional Mission Collection # 17 second collection.
- 4037 Mission Collection # 18 (optional) – This account is used to record income for moneys received from the optional Mission Collection # 18 second collection.
- 4038 Mission Collection # 19 (optional) – This account is used to record income for moneys received from the optional Mission Collection # 19 second collection.
- 4039 Mission Collection # 20 (optional) – This account is used to record income for moneys received from the optional Mission Collection # 20 second collection.

Donations and Contributions

- 4040 Donations-Other – This account is used to record all donations received, other than those that could be categorized in the above.
- 4041 Archdiocese Donations – This account is used to record all donations received from the Archdiocese.
- 4042 Corporate Donations – This account is used to record all donations from corporate entities.
- 4043 Individual Donations – This account is used to record all donations from individuals that are not part of the Archdiocese or corporate entities.
- 4045 Stole Fees – This account is used to record income from stole fees, such as fees charges for performing baptisms, funerals, wedding ceremonies, etc.
- 4050 Votive Offerings – This account is used to record revenue derived from candle votive offerings.
- 4052 Religious Articles – This account is used to record revenues from the sale or free will donation of religious articles, such as rosaries, crosses etc.
- 4054 Literature/Pamphlets – This account is used to record moneys received from the sale or free will donation for religious literature and/or pamphlets.
- 4056 Memorials – This account is used to record moneys received for memorial contributions.
- 4060 Criterion Subscriptions – This account is used to record revenue given to the parish for Criterion subscriptions.
- 4100 Development Income – This account is used to record revenue received from development activities.

Tuition

- 4210 Parishioner Tuition – This account is used to record *gross* tuition revenue from parishioners.
- 4212 Non-Parishioner Tuition – This account is used to record *gross* tuition revenue from non-parishioners.
- 4214 Non-Catholic Tuition – This account is used to record *gross* tuition revenue from non-Catholic students.
- 4215 Government Tuition – This account is used to record *gross* tuition revenue from government organizations
- 4220 Kindergarten Tuition – This account is used to record *gross* tuition revenue for kindergarten students.
- 4230 Pre-School Tuition – This account is used to record *gross* tuition revenue for pre-school students.
- 4231 Financial Aid received from Archdiocese & Making a Difference – This account is used to record *gross* tuition revenue from the Archdiocese and Making a Difference.
- 4232 Financial Aid received from ECCT (Choice) – This account is used to record *gross* tuition revenue from ECCT (Choice).
- 4240 Other Tuition – This account is used to record *gross* tuition revenue for students involved in other instructional activities.

Fees

- 4250 Day Care – This account is used to record moneys received for day care services.
- 4255 Extended Care – This account is used to record moneys received for extended care services (both before and after care).
- 4260 Summer Program Fees – This account is used to record fees received for summer programs (i.e. vacation Bible school).
- 4270 Babysitting – This account is used to record moneys received for babysitting services provided.
- 4310 Registration Fees – This account is used to record the receipt of fees for registration in various programs.
- 4320 Book Fees – This account is used to record the receipt of fees for books.
- 4330 Sacramental Fees – This account is used to record the receipt of money for fees associated with the sacraments.
- 4340 Program Fees – This account is used to record revenue received for programs.

Fundraising

- 4400 Fundraising Activities – This account is used to record the income-side of a fundraising activity.

4500 Charity Gaming Revenue – This account is used to record any sales/revenue made specifically in conjunction with a licensed charity gaming event held by the parish or any of its' ministries.

Sales

4600 Sales – This account is used to record the receipt of money for any items sold by the parish or its' ministries, excluding advertising/marketing sales, vending sales, bookstore sales and cafeteria sales (see below).

4605 Advertising/Marketing Sales – This account is used to record income received from the sales of advertising or marketing e.g. church bulletin.

4610 Vending Sales – This account is used to record any money earned through any vending machines on parish property.

4620 Bookstore Sales – This account is used to record the receipt of money from the sales of items at a bookstore e.g. books, supplies, clothing...

4630 Cafeteria Sales – This account is used to record cafeteria receipts from daily cafeteria sales.

4635 Government Reimbursement – Cafeteria – This account is used to record reimbursements to the cafeteria by the various governmental lunch programs.

Other

4640 CYO Income – This account is used to record moneys received at the parish for CYO activities.

4650 Other Athletic Income – This account is used to record moneys relating to athletics, other than CYO revenues.

4660 Rental Income – This account is used to record revenue received from the rental of any parish property, including lots, conference rooms, banquet halls, etc.

4670 Cemetery Income – This account is used to record income received from the sale of cemetery plots and crypts and/or income for the purposes of maintaining its' grounds.

4710 Miscellaneous Income – This account is used to record other income that cannot be categorized in the above.

4880 Related Organization Income – This account is used to record income of activities of parish related organizations.

Interest and Investment Income

4820 Interest Income – This account is used to record any interest that a parish receives on an interest bearing checking or savings account. Please note that this account should not be used to record ADLF or CCF interest.

- 4830 ADLF Interest Income – This account is used to record any interest earned from moneys on deposit with the Archdiocesan Deposit and Loan Fund.
- 4840 Endowment Revenue – This account is used to record interest received on any endowment account held by the parish in the Catholic Community Foundation.

Extraordinary Income

- 4810 UCA Overage Allocation – This account is used to record any rebates received from the United Catholic Appeal.
- 4850 Bequests – This account is used to record any revenue received from donations made from estates and bequests.
- 4860 Grants for Programs – This account is used to record any grants for which the parish or one of it's ministries has applied for and received or was chosen to receive.
- 4861 Capital Grants for Programs – This account is used to record any capital grants for which the parish or one of it's ministries has applied for and received or was chosen to receive.
- 4862 Other Grants for Programs – This account is used to record any extraordinary grants for which the parish or one of it's ministries has applied for and received or was chosen to receive.
- 4863 Government Grants – This account is used to record any governmental grants for which the parish or one of it's ministries has applied for and received or was chosen to receive.
- 4900 Capital Campaign – This account is used to record any revenue received from capital campaigns.