

Parish Chart of Accounts

Acct#	Name	Description
1100	Cash/Checking/Stipend Account	The reconciled bank balance of cash in the checking account, payroll account or accounts.
1120	Petty Cash	A set sum of money set aside to pay small bills, which are not convenient to pay by check. Petty cash should be an imprest account. The total amount of cash, petty cash slips and validated receipts should equal the established amount of the fund at any time.
1125	Savings / Money Market	The balance in the money market, and savings account, or accounts. It is important that the deposits made, interest added and sums withdrawn are placed in the savings book.
1140	Certificates Of Deposit	Interest bearing deposits that are in a designated bank evidenced by a document issued by the bank for a guaranteed period of time.
1145	Unitas Investment Funds	Funds on deposit with the Unitas Investment Fund.
1150	Other Investments	Investments in mutual funds, government obligations, corporate obligations, stocks or other investment securities not separately classified above.
1155	Accrued Investment Income	Include investment income such as dividend or interest earned in the fiscal report period but not yet received from the paying organization.
1160	Prepaid Expenses	Expenses paid during a given fiscal year for services or supplies not yet received.
1170	Receivable Other	The liability of another organization to the reporting parish. Parish should consider the likelihood of eventual receipt when recording.
1172	Pledges Receivable – Short Term	Pledges that are receivable from an approved Capital Campaign in under one year.
1175	CMA Rebate Receivable	This account reflects amounts due from the Appeal rebate to the parish, based on the appeal formula and paid pledges to date.
1180	Other Assets	Other assets the parish owns not separately classified above.
1195	Exchange	Balance of unreimbursed or unremitted monies. This account should only be used when the parish acts as a conduit of funds. For example, if a parish sponsored a trip is paid for by individuals but the parish collects funds and issues one check to the trip
1200	Pledges Receivable – Long Term	Pledges that are receivable from an approved Capital Campaign which are beyond one year.
2100	Accounts Payable & Accrued Expenses	Amounts owed to individuals, partnerships, or corporations for goods provided and services rendered to the parish. Post at the end of each pay period.
2100-01	Accounts Payable – vendor invoices	Amounts owed to vendors excluding DRVC
2100-02	Accounts Payable – DRVC	Amounts owed to Diocese
2100-03	Accrued expense	Liabilities that exist at the Balance Sheet date for which the parish has not yet been invoiced
2200	Payroll liabilities/accruals	Amounts due employees for payroll related expense. If at the close of a period material amounts exist that have not yet been paid, these should be properly estimated and recorded.
2205	FICA Withholding Tax Payable	INACTIVE ACCOUNT
2210	State Withholding Tax Payable	INACTIVE ACCOUNT
2220	City Withholding Tax Payable	INACTIVE ACCOUNT

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2300	Tax Shelter Annuity Payable – 403(b)	Amounts withheld from lay employees salaries for participation in a tax sheltered annuity program, which have not yet been remitted to the proper agency. Post at the end of each pay period.
2305	Flexible Spending Payable	INACTIVE ACCOUNT
2310	Optional Life Insurance Payable	INACTIVE ACCOUNT
2320	Other Withholding Payable	Amounts withheld from lay employees salaries due to another agency/entity (e.g.: garnishments).
2400	Loans Payable – Mission Assistance Fund	Include liability for funds borrowed from the Mission Assistance Fund.
2410	VSP Loan	INACTIVE ACCOUNT
2500	Other Liabilities	Include all debts that the parish owes not separately classified above, such as Loans Payable to other organizations; Mortgages Payable; National/Diocesan Collection Payable - amounts collected which have not yet been remitted to the Diocese.
2550	Due to/from school	Represents funds due to your parish or regional school at the close of the period. The liability on the church's books should agree to the asset on the school's books.
2600	Program Fees Collected in Advance	Include fees collected this fiscal period for programs that have not yet begun, such as Religious Education and CYO.
2600-01	Program Fees Collected in Adv – Religious Education	Fees collected for religious education program beginning in the following fiscal year
2600-02	Program Fees Collected in Adv – Pre-School	Fees collected for pre-school/nursery program beginning in the following fiscal year
2600-03	Program Fees Collected in Adv – CYO	Fees collected for CYO program beginning in the following fiscal year
2650	VSP Liability	INACTIVE ACCOUNT
2700	Deferred Revenue	Monies pledged for an approved Capital Campaign in the current year for recognition in future years, when pledges are paid. Usually agrees with the long-term pledges receivable account at year-end.
2750	Uncelebrated Mass Intentions	Monies received for masses that have yet to occur.
2910	Unappropriated General Net Assets	The balance of funds available for current operations.
2920	Appropriated General Net Assets	The unexpended balance of funds designated by the parish for specific current operating purposes.
2930	Temporarily Restricted Net Assets	The unexpended balance of funds designated by donation for specific purposes.
2940	Permanently Restricted Net Assets	A Net Asset in which the donor or grantor states that the principal must be maintained.
3010	Sunday & Holyday Collections	This account should be used to record all monies collected during the weekend liturgies and those Holyday liturgies at which a collection is taken. All parishioner contributions made to the parish during the week should also be included.
3020	Special Monthly Collections	Funds given for a Special Collection, which is held every month.

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3030	Other Services & Devotions Collections	Donations given during or at the time of special services. These services include but are not limited to Thanksgiving, Novenas.
3040	Christmas Collection	Funds given in the offertory collection on Christmas. It includes both envelope and plate offerings.
3050	Easter Collection	Funds given in the offertory on Easter. It includes both envelope and plate offerings.
3070	Other Special Collections	Donations for a variety of parish purposes or for the support of programs connected with the parish. These include but are not limited to Fuel Collections, Debt Reduction Collection, Flower, Air Conditioning, Maintenance, etc.
3110	Entertainment & Bazaars	Funds received as from a parish bazaar or a similar fund raising or social function. Expenses for this activity are now recorded in account 4180.
3120	Catholic Ministries Appeal Refund	Parish sharing received from Catholic Ministries Appeal. Based on formula and paid pledges.
3130	Bingo - gross	Funds received from the operation of Bingo. Expenses for this activity should now be recorded in account 4185.
3140	Raffles - gross	Funds received as the result of fund raising efforts through various parish activities such as 50/50 Clubs, raffles, chancebooks, etc. Expenses for these activities should now be recorded in account 4190.
3150	Other Fund Raising	This account is available for other fund raising programs not separately classified above. Expenses from these activities should now be recorded in account 4195.
3210	Religious Education	Fees received by the parish to be used toward the expenses of maintaining a religious education program. These dues are normally set at a particular amount per person involved in the religious education program.
3220	St Vincent de Paul Society	Funds donated to the parish for support of the work of St. Vincent De Paul Society among the poor or needy of the parish or community.
3230	Parish Social Ministry	Funds or donations, which are specified to be used for Parish Outreach or a similar service.
3240	Youth Ministry	Fees or dues received from Youth who are members of Youth organization maintained by the parish. Record at gross.
3245	CYO Revenue	Fees or dues received for CYO related activities. Record at gross.
3246	Pre- School/Nursery Revenue	Fees received for a Pre-School/Nursery program. Record at gross.
3248	Summer Camp Revenue	Fees received for a parish sponsored summer camp program. Record at gross
3250	Adult Education	Fees or dues received from adults who participate in the Adult Education Program. Record at gross.
3260	Parish Retreat (Renewal)	Funds given on the occasion of a parish retreat or renewal. It may be specified that the donations are to be used toward the stipend due the person giving the retreat, or the offering can be used for general parish purposes. Record at gross.
3280	Other Programs	This account is available for all other programs, which do not fit into the above categories such as, Pre-Cana, Marriage Encounter, Thrift Shop, etc. Record at gross.

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3405	Perquisites	(Stole Fees) – Funds donated for particular liturgical services provided such as, Baptisms, Confirmations, Marriages, etc.
3410	Votive Shrines	Funds received as offerings left in receptacles at Votive Shrines, usually within the Church building or on Church property.
3415	Poor Boxes – Charity	Funds donated to the parish for distribution among the poor or needy, usually in the local area. These donations are usually left in boxes maintained for that purpose in the Church building.
3420	Book Rack	Funds received by the parish for books, pamphlets, newspapers or related materials sold as a service to parishioners.
3430	Education & Seminary Collection	These collections are optional and may be sent to the Diocese to be applied toward the parish assessments.
3435	Donations – Parish Societies	Funds donated to the parish by Parish Societies such as the Rosary Society, Holy Name Society, etc.
3450	Convent Rent	Funds received as rental income for the convent rented exclusively by religious orders.
3453	Other Rental Income	Incidental receipt of funds for the parish facilities (non-contractual or immaterial in nature).
3455	Recurring Building Leased/Rental to other than religious orders	Fund received as a contractual arrangement for the use of parish owned buildings by outside organizations or individuals – unrelated to religious orders.
3457	Bulletin Commission Income	Funds received by the parish for the church bulletin.
3460	Clergy & Religious in Residence	Payment received for Priests and Religious in residence.
3465	Grants	Funds received as a grant for a specific program or project.
3468	Donations & Bequests	This account should be used to record bequests made to the parish that are (individually) less than \$25K. One time or periodic donations made to the parish by non-parishioners for the general expenses of the parish should also be recorded in this account. Should the amounts be greater than or equal to \$25K, then use account 3469.
3469	Donations & Bequests – Major Unrestricted	A bequest or donation to the parish that is \$25K or greater. This would be unrestricted as to its use.
3470	Miscellaneous	Auxiliary revenue received which does not classify above.
3605	Tomorrow's Hope Foundation	Money received from the Tomorrow's Hope Foundation collection taken annually.
3610	Catholic Relief Services	Collection held to be remitted to the Diocese of Rockville Centre.
3615	Catholic University	Collection held to be remitted to the Diocese of Rockville Centre.
3620	Sanctuaries Holy Land	Collection held to be remitted to the Diocese of Rockville Centre.
3625	Holy Father-Peter's Pence	Collection held to be remitted to the Diocese of Rockville Centre.
3630	Catholic Home Missions Appeal	Collection held to be remitted to the Diocese of Rockville Centre.
3635	Communications	Collection held to be remitted to the Diocese of Rockville Centre.
3640	World Missions	Collection held to be remitted to the Diocese of Rockville Centre.
3645	St. Pius X Enriched Living Facility	Collection held to be remitted to the Diocese of Rockville Centre.

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3655	Religious Retirement	Collection held to be remitted to the Diocese of Rockville Centre.
3660	Respect Life	Collection held to be remitted to the Diocese of Rockville Centre.
3675	Churches in Central and Eastern Europe	Collection held in March to be remitted to the Diocese of Rockville Centre.
3680	Long Island Catholic	Collection held to be remitted to the Diocese of Rockville Centre.
3685	Other Special National Collections	National Collection that does not have its own designation.
3770	Interest & real/unreal gain/(loss) UNITAS	Income accretion on UNITAS investments (all sources of income/loss related to UNITAS)
3775	Interest Income	Interest and dividend income earned on bank accounts, such as savings, money market, checking, etc.
3780	Other Investment Income	Interest and dividend income earned on savings loans and other investments of the parish.
3785	Gain/Loss on Sale of Investments	Funds received from the sale of investments such as stocks and bonds.
3790	Unrealized Gain/Loss on Sale of Investments	Difference between cost and current market value of securities. Not from sales transactions.
3810	Restricted Donations & Bequests	This account should be used to record all restricted bequests made to the parish.
3820	Approved Campaign for Parish Development	Funds received for approved projects for parish development. It is not intended to include receipts toward repair projects even if the projects are substantial. Included in this category would be funds received for use in the approved construction of a new parish building or the major renovation of an existing structure. These are paid pledges on approved campaigns.
3830	Insurance Claims	Funds received as payment for insurance claims. These may arise from losses covered by fire and extended coverage insurance, automobile insurance, etc.
3835	Gain/Loss on Sale of Investments	INACTIVE – A REPEAT OF ACCOUNT 3785.
3840	Other Extraordinary	Receipts of an extraordinary nature other than the above separate classifications.
3845	Restructuring Support - VSP	INACTIVE
3850	Parish Cemetery	INACTIVE
3860	Mission Chapel	INACTIVE
4010	Clergy	Gross salaries for Priests assigned to the parish including Pastor and assistant (excluded automobile and professional allowance).
4015	Religious Stipend	Gross salaries for Religious assigned to the parish.
4020	Extra Priests & Deacons	Includes Priests temporarily assigned to the parish as well as extra Priests on Sundays and Holy Days and any amounts paid to Deacons for service.
4025	Household Salaries	Gross salaries paid to Cooks and Housekeeping Personnel. These are reportable salaries on W-2 or 1099.
4030	Clerical	Gross salaries paid to Office Staff such as, Secretaries, Bookkeepers, Computer Personnel, etc.
4035	Plant Operations & Maintenance	Gross salaries paid to Sexton and all Maintenance employees.
4040	Religious Education	Gross salaries for persons working primarily on the Religious Education Program.
4045	Parish Social Ministry	Gross salaries for persons working on the Parish Outreach Program.

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4050	Music	Gross salaries paid to Choir members and Organists, etc. (include all Musicians).
4052	Nursery/Pre-School salaries	Gross salaries paid to staff of a parish Nursery or Pre-School program
4055	Other	Gross salaries for others not separately classified above.
4151	Clergy Allowance	Expenses for auto insurance, auto and travel allowance relevant to pastoral duties, etc.
4152	Clergy Sickness, Disability & Retirement	Payments to Priests' Sickness, Disability, Retirement fund (SDR).
4153	Clergy Health & Dental	Payments for Health and Dental insurance purpose.
4154	Retreats	Amounts paid by the parish for Priests' and Deacons' annual retreats, convocations, etc.
4155	Continuing Education	Payments made for tuition for parish Priests and Deacons.
4156	Clergy Automobile Insurance	Payments made for auto insurance for parish priests.
4161	Religious Benefits	Payments made to the religious order for social security benefits and medical coverage.
4165	Religious Other	Payments made to cover travel and transportation expenses and any other expenses incurred by Religious.
4170	Accrued Vacation/Sick Time Expense	Payments made for accrued vacation and/or sick time to parish employees.
4171	FICA Taxes (Employer Portion Only) Expense	This account includes the employers share of the periodic payment (a percentage of qualified salaries and wages) made to the Internal Revenue Service for this benefit. It does not include the employees share withheld.
4172	Unemployment Insurance - Tax Basis	Amounts paid to New York State Department of Labor based on a percentage of qualified salaries and wages, as a premium for providing unemployment insurance benefits to former employees.
4173	Unemployment Insurance-Reimb. Basis	Amounts paid to New York State Department of Labor based on an actual claim made by a former employee.
4174	Lay Pension Plan	Payments made to the Lay Pension Plan for lay employees. Monthly invoices should be paid or accrued.
4175	Lay Medical & Dental Insurance	Premium payments for hospitalization, major medical and dental coverage of lay employees. Monthly invoices should be paid or accrued.
4176	Long Term Disability	Insurance premiums paid for long-term disability plan.
4177	Worker's Compensation (PSIP)	Insurance premiums paid for statutory coverage of lay employees in the event of job related personal injuries.
4178	N.Y.S. Disability Insurance (DSI)	Insurance premiums paid for statutory short-term coverage of lay employees in the event of non-job related illness or personal injuries. The employee may be required to contribute to the cost of this insurance coverage through payroll deductions.
4179	Other	Payments made for other Lay Fringe Benefits not separately classified above.
4180	Entertainment/Bazaar Expense	Expenses for Ent./Bazaars during a given year.
4185	Bingo expense	Expenses for Bingo activities.
4190	Raffles - expense	Expense associated with raffle, 50/50, chance books and other ticket sales, including payouts to prize winners.

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4195	Other Fund Raising Expense	Expense for other fund raisers held by the parish such as golf outings, etc.
4210	Religious Education	Expenses for materials, etc., for teaching Religion, Bus Transportation, Religious Education Office, etc.
4220	St Vincent De Paul Society	Funds provided by the parish for the support of the work of St. Vincent De Paul Society.
4230	Parish Social Ministry	Expenses related to Parish Outreach or a similar service.
4240	Youth Ministry Expense	Expenses related to youth organization maintained by the parish including dance clubs, band, etc.
4245	CYO expense	Expense associated with operation of CYO program
4246	Pre-School expense	Expense associated with operation of a parish pre-school or nursery program
4248	Summer Camp expense	Expense associated with operation of a parish summer camp program
4250	Adult Education	Expenses associated with Adult Education.
4260	Parish Retreat (Renewal)	Expenses related to the occasion of a Parish Retreat or Renewal.
4265	Printing and Office Stewardship	Costs of letterhead, envelopes, bulletins, announcements, stationery, printing, copying costs, and office supplies such as pens, adding machine tape, bookkeeping material, typewriter ribbons, etc. directly related to Stewardship.
4280	Other Programs (CHANGE # TO AGREE W/ 3280)	Program expenses which do not fit into the above categories such as, Pre-Cana, Marriage Encounter, Thrift Shop etc.
4291-01	Parish School Subsidy - Ordinary	Payments to the school for its operation or expenses, which are paid by the parish on behalf of the school.
4291-02	Parish School Subsidy - Extraordinary	Payments to the school (or on behalf of the school) for extraordinary expense. These would be material and non-recurring in nature, and would include major capital expenditures.
4292	Regional School Subsidy	Payments for support of the Parish Regionalized School. Payments made to the regional school.
4293	Interparish Financial Support	Amounts paid by parishes without schools for students who are attending school in another parish.
4310	Postage and Mailing	Inserting and mailing costs for notices, announcements, postage, postage meter rental, parcel post, etc.
4320	Printing and Office	Costs of letterhead, envelopes, bulletins, announcements, stationery, printing, copying costs, and office supplies such as pens, adding machine tape, bookkeeping material, typewriter ribbons, etc.
4321	Dues and subscriptions	Costs of memberships and periodicals.
4322	Advertising	Cost of advertising -- newspaper ads and local billings
4330	Information Technology Hardware Purchases	All purchases of Computer equipment, including Laptops; personal computers (PC's) and peripheral equipment

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4331	Computer Maintenance & Support	Costs of computer software, licensing agreements, maintenance and support
4340	Office Furniture and Equipment	Expenses for the purchase of Office Equipment and Furniture and maintenance of the same.
4345	Furniture & Equipment – leases	Lease expense for office equipment and maintenance for same (e.g.: copier equipment often is acquired under a lease arrangement)
4350	Bank Fees	Any service charges and Bank Fees connected with the parish bank accounts. Include costs of checkbooks and rentals, such as safe deposit boxes.
4356	Faith Direct/Credit Card Fees	Charges incurred from third-party services that assist parish in automated giving initiatives, including merchant bankcard fees (note: this account is for credit card fees associated with automated giving; credit card fees that relate to interest expense should be charged to 4480-02)
4360	Conferences & Workshops	INACTIVE
4370	Telephone	Include expenses for all types of telephone and telegram services, including installation and change in installation.
4371	Cable	Includes expenses for cable and internet connections and related supplies, services and installation.
4375	Professional Fees	Amounts paid for accounting fees, legal fees, data processing, outside payroll service, fund raising service, etc.
4380	Other Contracted Services	Amounts paid for armored car service, service contracts for adding machines, copiers, typewriter, and cleaning services; etc.
4390	Miscellaneous Office Expense	Include other Office Expenses not separately classified above.
4405	Clergy Perqs/Stipend Expense	Expenses incurred by priests relating to perquisites or stipend situations.
4410	Votive Shrines	Wax and electric candles and other related supplies for Shrines.
4420	Liturgical Expense	Vestment, candles for the Altar, Wine, Hosts, Altar Linens, Laundry of Altar Linens, Cleaning of Vestments, etc.
4423	Flower expense	Cost of floral arrangements for church
4430	Book Rack	Cost of spiritual books, liturgical publications, pamphlets, periodicals, etc.
4435	Mass Missalettes	Cost of mass missalettes and worship books.
4440	Choir Expenses	Music supplies, music hymnals organ expenses.
4460	Diocesan Assessment	Funds paid to the Diocese in support of Diocesan programs.
4470	Charity	Parish contributions to charities or people in need.
4480	Interest expense/finance charges	Interest paid on loans and finance charges incurred for late payment
4480-01	Interest expense/finance charges – DRVC-related	To isolate the cost of interest that relates to extension of credit by Diocese (including late payment of operating bills)
4480-02	Interest expense/finance charges – non-DRVC related	Interest/finance charges – non Diocesan

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4490	Miscellaneous Auxiliary Expenditures	Auxiliary expenditures that are not separately classified.
4510	Food, Laundry, Supplies	Includes all purchases of food, costs of laundering clothes and linens and costs of household supplies necessary for the operation of the rectory.
4550	Other Rectory Household Expenditures	Include expenses for cablevision, newspaper deliveries, etc., and any other expenses not separately classified above.
4605	Tomorrow's Hope Foundation	Money remitted from the Tomorrow's Hope Foundation collection taken annually.
4610	Catholic Relief Services	Collection held to be remitted to the Diocese of Rockville Centre.
4615	Catholic University	Collection held to be remitted to the Diocese of Rockville Centre.
4620	Sanctuaries Holy Land	Collection held to be remitted to the Diocese of Rockville Centre.
4625	Holy Father-Peter's Pence	Collection held to be remitted to the Diocese of Rockville Centre.
4630	Catholic Home Missions Appeal	Collection held to be remitted to the Diocese of Rockville Centre.
4635	Communications	Collection held to be remitted to the Diocese of Rockville Centre.
4640	World Missions	Collection held to be remitted to the Diocese of Rockville Centre.
4645	St. Pius X Enriched Living Facility	Collection held to be remitted to the Diocese of Rockville Centre.
4655	Religious Retirement	Collection held to be remitted to the Diocese of Rockville Centre.
4660	Respect Life	Collection held to be remitted to the Diocese of Rockville Centre.
4675	Church in need	Collection held to be remitted to the Diocese of Rockville Centre.
4680	Long Island Catholic	Collection held to be remitted to the Diocese of Rockville Centre.
4685	DRVC – other collections	Collection held to be remitted to the Diocese of Rockville Centre
4710	Gas	Gas for all buildings (except school).
4711	Fuel Oil	Fuel oil costs for all buildings (except school).
4712	Water	Cost of water for all buildings (except school).
4713	Electricity	Cost of electricity provided for all buildings (except school).
4720	Contracted Maintenance Service	Services provided by outside firms on a regular basis to help maintain the parish plant such as landscaping, gardening, trash removal, pest control, snow plowing, etc. Also include maintenance contracts for elevators, boilers, laundry machines, etc.
4730	Small Tools & Equipment	Purchases of items less than \$2,500 such as vacuums, mowers, etc.
4740	Ordinary Maintenance & Repairs	Day to day repairs to buildings and repairs to equipment for items less than \$2,500. Also include charges by plumbers, electricians, HVAC (heating, ventilation, air conditioning) etc.
4750	Maintenance Supplies	Materials and supplies such as brooms, mops, cleaners, paper supplies, light bulbs, small tools, paint, etc. Also include repair parts.
4760	Maintenance Vehicle Expense	Costs such as insurance, repairs, registration, and any related expenses for vehicles used by maintenance.
4770	Rental Expense	Costs of rental of buildings for parish use.
4775	Property Taxes	Any taxes levied on parish owned property.
4780	PSIP	Premiums paid for property and liability insurance.
4790	Other Building Expenses	Costs for buildings, which are owned by the parish other than Church, Convent, School and

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		Rectory.
4810	Diocesan Projects	INACTIVE
4820	Campaign Expenses	Costs associated with raising funds for approved projects for parish development, such as printing letters, envelopes, fund raising service specifically associated with this approved project.
4825	Campaign Professional F/R Expense	Expense incurred in retaining a professional fundraising organization to either implement and/or maintain the parish capital campaign.
4830	Miscellaneous	Include any other extraordinary expenses not classified above.
4832	VSP Severance	INACTIVE
4834	VSP Medical Spending Account	INACTIVE
4840	Parish Cemetery	INACTIVE
4850	Mission Chapel	INACTIVE
4860	New Bldg. Extension Property	Cost of construction of new buildings such as, sheds, garages, new rectory, etc. Also includes additions to the present building. Includes General Contractor, Architects, etc.
4870	Repairs & Renovations	Repairs, alterations, or changes over \$5,000 (NOTE: AMOUNT WAS INCREASED)
4875	Repairs & Renovations – Campaign approved	Repairs, alterations, or changes that are included in an approved capital campaign for the parish.
4880	Furniture and Equipment	Items which cost \$2,500 or more and have a useful life of more than three years such as, a safe, a new stove, etc.
5100	Additional Borrowing	INACTIVE
5200	Repayment of Loan Principle	INACTIVE
9999	Prior Period Adjustment	This account is to be used only by the Parish Support Team when making Prior Period Adjustments. This can be either a positive or negative adjustment.

New Account

Modified Account

Inactive Account (a/c number reserved for possible expansion)