

REVENUE AND EXPENSE ACCOUNTS

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 - 5801 OTC Products, Shampoos, & Nutraceutical Revenue
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 - 5804 Internet Ancillary Product Revenue
- 5825 Boarding Revenue
- 5850 Grooming Revenue

- 5900 Fee Discounts & Client Returns
 - 5905 Fee Discounts
 - 5910 Returns and Allowances

Direct Costs or Cost of Goods and Services Account Series

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General and Administrative Expenses Accounts

Labor Expense Account Series

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- 7005 Owner Management Compensation
- 7080 Associate Veterinarian Compensation
- 7083 Relief Veterinarian - Contractor Payments
- 7085 Veterinary Specialist - Contractor Payments
- 7090 Intern Veterinarians Compensation
- 7100 Other Support Staff Compensation
- 7130 Registered Veterinary Technicians Compensation
- 7135 Veterinary/Technical Assistants Compensation
- 7140 Client Service Reps/Receptionists Compensation
- 7145 Other (Non-DVM) Temporary Services - Contractor Payments
- 7150 Maintenance Personnel Compensation
- 7160 Administrative Personnel Compensation
- 7162 Practice Manager/Administrator Compensation
- 7164 Office Manager/Executive Assistant Compensation
- 7166 Bookkeeper Compensation
- 7168 Clerical/Secretarial Personnel Compensation
- 7170 Groomers Compensation
- 7175 Kennel Assistants Compensation

Employer Payroll Taxes Account Series

- 7210 FICA Tax Expense – Employer’s Portion
- 7220 Federal Unemployment Tax Expense
- 7230 State Unemployment Tax Expense
- 7250 Other Employer Payroll Tax Expense

Employee Fringe Benefits Account Series

- 7300 Employee Benefit Program Expense
 - 7301 Group Health Insurance Premium Expense
 - 7302 S Corporation Shareholder Health Insurance Premium
 - 7303 Group Dental Insurance Premium Expense
 - 7304 Group Disability Insurance Premium Expense
 - 7305 Group Term Life Insurance Premium Expense
- 7310 Employer Retirement Contribution Expense
- 7320 Professional Liability Insurance Premium Expense
- 7340 Workers Compensation Premium/Tax Expense
- 7360 Continuing Education Registration Expense
 - 7361 Meeting/Course Registration Fees
 - 7362 Business & Professional Book, Journals, VIN subscriptions
 - 7363 Staff Training Fees and Costs
- 7365 Travel and Lodging Expense
 - 7366 Air Fare
 - 7367 Lodging
 - 7368 Transportation
 - 7369 Mileage Reimbursement (CE Travel)

Other Employee Expense Account Series

- 7400 Study Group Fees

- 7440 Business Meals & Entertainment
- 7445 Staff Events & Recreation
- 7450 Employee Recruitment
- 7460 Laundry & Uniform
- 7470 Employment Practices Liability Insurance

Facility and Equipment Related Expense Account Series

- 7500 Rent on Practice Real Estate
- 7510 Rent on Equipment
- 7515 Outside Storage
- 7520 Maintenance
 - 7521 Medical Equipment Maintenance
 - 7522 IT and Office Equipment Maintenance
 - 7523 Facility Maintenance
- 7530 Service Contracts
 - 7531 Medical Equipment Service Contracts
 - 7532 IT and Office Equipment Service Contracts
 - 7533 Facility Service Contract
- 7540 Housekeeping & Janitorial
- 7570 Repairs
 - 7571 Medical Equipment Repairs
 - 7572 IT and Office Equipment Repairs
 - 7573 Facility Repairs
- 7580 Property, Casualty, & Liability Insurance Premiums
- 7590 Real Estate Tax
- 7600 Personal Property Tax
- 7620 Practice Vehicle
- 7660 Utility Services
 - 7661 Electricity
 - 7662 Natural Gas/Fuel Oil/Propane Gas
 - 7663 Sewer
 - 7664 Water
- 7670 Telephone Services
 - 7671 Cellular Phone Service
 - 7672 Landline Phone Service
- 7675 Cable & Internet Services
- 7680 Answering Service
- 7690 Rubbish Disposal

Administrative Expense Account Series

- 7705 Licenses & Permits
- 7710 Use Tax Paid
- 7715 Franchise Tax
- 7720 Other Tax
- 7725 Veterinary & Professional Dues
- 7730 Client Education Material
- 7735 Business Gifts and Flowers

- 7740 Charitable Contributions
- 7745 Computer Supplies
- 7750 Office Supplies
- 7755 Postage
- 7760 Printing
- 7765 Accounting Fees
- 7770 Bookkeeping Services
- 7775 Payroll Service Fees
- 7780 Employee Benefits Administration
- 7785 Legal Services
- 7790 Business Consultation

Advertising & Promotion Expense Account Series

- 7801 Yellow Page Advertising
- 7802 Website Maintenance
- 7803 Internet Advertising
- 7804 Direct Mailing
- 7805 Client Reminders
- 7806 Memorial Contributions
- 7808 Sponsored Events
- 7809 Marketing Consultant Fees
- 7810 Advertising & Promotion - Other

Fee Income Collection Expense Account Series

- 7905 Bank Charges and Service Fees
- 7910 Credit Card Merchant Service Fees
- 7915 Care Credit Service Fees
- 7920 Collection Fees
- 7930 Bad Debts
- 7940 Returned Check Fees

Depreciation and Amortization Account Series

- 8000 Depreciation Expense
- 8050 Amortization Expense

Other Miscellaneous Revenue Account Series

- 9000 Miscellaneous Revenue
- 9010 Rent Revenue
- 9020 Interest & Dividend Revenue
- 9030 Gain/(Loss) on Asset Disposition

Other Miscellaneous Expense Account Series

- 9040 Miscellaneous Expense
- 9050 Fines & Penalties
- 9060 Officer/Key Person Life Insurance
- 9070 Officer Disability Insurance

Interest Expense Account Series

- 9080 Interest Expense – Financed
- 9090 Interest Expense – Shareholder/Owner
- 9095 Interest Expense – Other

Income Tax Expense Account Series

- 9100 Federal Income Tax Provision
- 9200 State Income Tax Provision
- 9300 Local Income Tax Provision

- 9900 Ask My Accountant

OWNER EQUITY OR CAPITAL ACCOUNTS *(see below for difference by entity type)

S Corporation*

- 4000 Common Stock
- 4100 Additional Paid In Capital
- 4200 Retained Earnings /(Deficit)
- 4300 Distributions/Dividends/Draws
- 4400 Treasury Stock

Proprietorship*

- 4000 Owner's Capital
- 4100 Additional Paid In Capital
- 4200 Owner's Equity /(Deficit)
- 4300 Distributions/Dividends/Draws

Partnership*

- 4000 Partner's Capital - Partner One
- 4010 Partner's Capital - Partner Two
- 4200 Partner's Equity /(Deficit)
- 4300 Distributions/Dividends/Draws

Limited Liability Company*

- 4000 Member's Capital - Partner One
- 4200 Member's Equity /(Deficit)
- 4300 Distributions/Dividends/Draws

BALANCE SHEET ACCOUNTS

ASSETS

Current Assets

- 1010 Petty Cash
- 1020 Cash in Daily Drawer
- 1030 Undeposited Funds
- 1050 Primary Checking Account
- 1060 Secondary Checking Account
- 1150 Savings Account
- 1200 Certificates of Deposit
- 1250 Money Market Account
- 1300 Accounts Receivable
- 1305 Allowance for Uncollectable Accounts
- 1350 Drugs and Medical Supply Inventory
- 1400 Employee Advances
- 1450 Advances – Related Party
- 1500 Note Receivable – Related Party
- 1590 Note Receivable – Other
- 1600 Prepaid Expenses
- 1800 Deposits for New Equipment
- 1850 Construction In Progress

Fixed Asset Accounts

- 2000 Professional Medical Equipment
- 2050 Computer Hardware
- 2100 Office Equipment, Furniture & Fixtures
- 2150 Practice Vehicles
- 2200 Leasehold/Building Improvements
- 2300 Buildings
- 2350 Land Improvements
- 2400 Land
- 2450 Accumulated Depreciation

Other Asset Accounts

- 2500 Computer Software
- 2520 Goodwill
- 2560 Covenant Not to Compete
- 2580 Organizational & Startup Costs
- 2585 Loan Costs
- 2599 Accumulated Amortization
- 2600 Note Receivable Long Term Portion
- 2700 Refundable Deposits
- 2850 Other Assets

LIABILITIES

Current Liabilities

- 3000 Accounts Payable
- 3010 Credit Cards Payable
- 3020 Line of Credit
- 3030 Current Portion of Long Term Loans & Capital Leases Payable
- 3050 Loan Payable – Related Party
- 3055 Unearned Revenue
- Employer Payroll & Benefit Liabilities
 - 3110 Payroll Tax Payable
 - 3140 Workers Compensation Payable
 - 3150 Accrued Payroll and Bonuses
 - 3160 Accrued Payroll Taxes
 - 3170 Employer Retirement Plan Contribution Payable
- Employee Payroll and Benefit Liabilities
 - 3200 Employee Payroll Tax Withholding Payable
 - 3260 Employee Withholding Payable
- Other Tax Liabilities
 - 3400 Sales & Use Tax Payable
 - 3420 Accrued Property Tax
 - 3500 Corporate Income Tax Payable
- Long Term Liabilities
 - 3800 Long Term Portion of Loans & Capital Lease Payable

FULL LIST OF ACCOUNTS

BALANCE SHEET ACCOUNTS

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