

Veterinary Equine & Mixed Animal Practice Chart of Accounts Addendum

☐ Companion COA (10/1/25)

☒ **Equine/Mixed Addendum (2026)**

☐ VizVet Supplemental (2026)

Version 1.3 · Generated preset standard list on September 21, 2026

Accounts in this export	86 of 396 total
Filters applied	Equine-Large Animal · EM: Equine/Mixed Addendum
Asset	11
COGS	16
Equity	1
Expense	1
Liability	17
Revenue	40

Definition Sources:

[AV] AV: Companion COA (10/1/25) – VMG/AAHA Companion Animal Practice Chart of Accounts ©

[EM] EM: Equine/Mixed Addendum (2026) – Veterinary Equine & Mixed Practice Chart of Accounts ©

[VS] VS: VizVet Supplemental (2026) – VizVet Supplemental Accounts to the COAs ©

Contributors:

The following team of volunteers contributed to the bulk of development of this chart of accounts using the VMG/AAHA Chart of Accounts (for companion animal hospitals) as the starting point. Input was solicited from other industry leaders, VMG members, and their managers.

- Edward L Blach, DVM, MS, MBA — Current or former facilitator of VMG8, VMG9, VMG10, VMG11, VMG12, VMG16, and VMG1012
- Michael Fugaro, DVM, DACVS — Owner of Mountain Pointe Equine Veterinary Services, Member of VMG8
- Eric Carlson, DVM, DACVS — Owner of Heartland Equine Hospital, former member of VMG8
- Paul Erwin, DVM — Owner of Chatham Animal Clinic, member of VMG11
- Glenn Palmer, DVM — Owner of Palmer Veterinary Clinic, member of VMG11
- Stacie Holloway — SpotCheck; co-author w/James DeLano, VMG/AAHA Companion COA Revenue/COGS definitions (2025 edition)
- James DeLano, DVM — Co-Founder, VizVet; member, VMG/AAHA COA Committee since 2011, VMG1 Datalink Chair
- Ethan DeLano — Co-Founder, VizVet; Veterinary Equine & Mixed Animal Practice Chart of Accounts Addendum Creation Project Manager

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Professional Services

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Account Definitions

Asset

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Current Asset

1260

Peer to Peer Payment/Money Transfer Accounts

Asset

[EM]

Balances in money transfer systems and apps such as Cash App, Paypal, Venmo, Zelle, etc.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

ALL

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1610

Prepaid Insurance

Asset

[EM]

Insurance contracts generally cover a full twelve month period. The bookkeeper tracks the portion of the contract that provides risk coverage in a future financial period by classing the correlating premium cost to this account. The prepaid insurance account includes the allocated premium cost of all insurance policy types: vehicle, professional liability, group medical, business property and casualty, and any other insurance types purchased. At the end of each financial period, the bookkeeper adjusts the expired portion of prepaid premium, by expensing it to the appropriate insurance expense accounts. After the adjustment, the remaining premium cost recorded in account 16500 reflects the unexpired portion of all prepaid insurance contracts.

TIP: Non-payment of premiums puts the practice and employees at risk. For example, a lapse of health coverage would present huge employee problems. The practice's board of directors should regularly inspect documents and cancelled checks for proof of premium payment and in-force insurance contracts.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account of 1600.

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1660**Prepaid Rent****Asset****[EM]**

Rent is the fee paid for the practice's use of property owned by others. When the practice makes payment for use of property that will occur in a future financial period, the bookkeeper classes the payment as prepaid rent. At the end of each financial period, the bookkeeper adjusts the expired portion of prepaid rent as rent expense; thus, the financial period's revenues match with the rent expense reflecting use of property to facilitate those revenues' generation.

TIP: Tax regulations prevent rent expense deduction for prepaid rent. Thus, prepaying January real estate rent in December will not provide a tax deduction, until the latter year. This rule applies to all practices, regardless of the basis of accounting. A practice using cash basis accounting cannot deduct prepaid rent

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account of 1600.

[↑ Back to Table of Contents](#)**1670****Other Prepaid Expenses****Asset****[EM]**

The bookkeeper can code as prepaid expenses any payments that reflect the acquisition of services that the practice will use in a future financial period. In the financial period of their use, the bookkeeper adjusts them as expenses and reduces the asset value of the prepaid expense account. Some examples of prepaid expenses are airline tickets and convention registration purchased for a continuing education event scheduled some months in the future; professional dues and membership payments for a future membership period; and service contracts that cover one or several years of future financial periods.

TIP: Tax rules generally allow cash-basis veterinary practices to expense such payments when they are made, even though they benefit the immediate-future financial period; however, prepaid expenses that benefit more than eight and one-half months after the end of the current tax year may be not be allowed as a deduction until the latter year.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account of 1600.

[↑ Back to Table of Contents](#)**1700****Prepaid Federal Income Tax****Asset****[EM]**

Only veterinary practice entities that are subject to federal income tax will use this account. Generally, only practices operating as Subchapter C corporations (C-Corp) or Personal Service Corporations (PSC) will use the Prepaid Federal Income Tax account, and, occasionally, a C-Corp or PSC that the IRS has granted permission to use the Subchapter S entity designation. The account records the portion of federal income tax that will be assessed on a future financial period's taxable profit.

Tip: This account is not used for any payroll tax amounts.

Tip 2: If your practice is not subject to income taxes, then consider eliminating this account from the EVPCOA.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account. Eliminate if practice is not subject to entity-level income tax.

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1710**Prepaid State Income and/or Franchise Tax****Asset****[EM]**

Only veterinary practices with business entity structures requiring payment of state income taxes, use the Prepaid State Income Tax account. The account records the portion of state income tax that will be assessed on taxable profit produced in a future financial period. Some states require a franchise tax payment of veterinary practices, which may or may not be linked to profit or income.

Tip: This account is not used for any payroll tax amounts.

Tip 2: If your practice is not subject to state income taxes, then consider eliminating this account from the EVPCOA. If your practice is subject to some tax variation unique to your state, then modify the account name to reflect the type of prepaid tax.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account. Modify or eliminate based on state requirements.

[↑ Back to Table of Contents](#)**1720****Prepaid Local Income Tax****Asset****[EM]**

Like prepaid state income tax, the Prepaid Local Income Tax account will only be used by veterinary practices, which are subject to city, local or regional tax. Eliminate the account or amend the account name as necessary.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**1750****Prepaid Interest Expense****Asset****[EM]**

Practice payment of debt it owes in accord with amortization schedules occasionally results in the early payment of principle and interest at the end of a financial period. For example, the bookkeeper might make a loan payment on December 28, 200X, and the loan document requires the payment on January 5, 200Y. The interest paid on December 28 is said to be "prepaid". The bookkeeper adjusts expired interest previously paid in advance by re-classifying the prepaid portion to interest expense (in the EVPCOA's 90000 account series).

TIP: Maintain an amortization schedule of every active loan to the practice and use it to track each loan payment made. Each payment should be split into two components, in accord with the amortization schedule: the portion that goes to pay-down the loan's principal balance and the portion attributed to interest on the loan.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Asset

NORMAL BAL.: Debit

PARENT: 1600

E-LA

Equine sub-account. Maintain amortization schedules for all active loans.

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Fixed Asset**2130****Facility/Farm Maintenance Equipment****Asset****[EM]**

This account includes all equipment required for the maintenance of the facility and grounds. Examples include lawn mowers and snow blowers, floor waxing equipment, carpet cleaning equipment, and vacuum cleaners.

TIP: Record new equipment acquisitions with a description that makes it easy at a later date to match the accounting records with the physical asset. When equipment is replaced or taken out of service, removing the equipment from the books will be easier. The books will also present a complete and understandable listing of all the equipment the practice owns that has been acquired over many years.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Fixed Asset

NORMAL BAL.: Debit

E-LA

Equine-specific. Record acquisitions with detailed descriptions for later matching.

[↑ Back to Table of Contents](#)**2180****Livestock****Asset****[EM]**

Livestock used for draft, breeding, or dairy purposes are capitalized and may be depreciated, as long as such animals are not carried in inventory for sale. Mares used for embryo transfer would commonly be recorded in this account.

TIP: Each animal should be clearly identified by brand, tattoo, implanted microchip or RFD tag and the same information carried in the accounting records, with each animal listed separately.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Fixed Asset

NORMAL BAL.: Debit

E-LA

Equine-specific. Each animal should be identified by brand, tattoo, microchip, or RFID.

[↑ Back to Table of Contents](#)**Fixed Asset (Contra)****2190****Livestock – Accumulated Depreciation****Asset****[EM]**

Use this account to record depreciation on livestock.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Fixed Asset (Contra)

NORMAL BAL.: Credit

E-LA

Equine-specific.

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Liability

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Current Liability

3053

Loan Payable – Life Insurance Policy

Liability
[EM]

When a practice borrows against a life insurance policy, the debt is the same as any other loan: it must be repaid and interest accrues (accumulates, is charged) on the outstanding balance. This account reflects the amount borrowed from and outstanding on practice owned life insurance policies.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Current Liability

NORMAL BAL.: Credit

E-LA

Equine-specific.

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Payroll Liability

3100

Direct Deposit Liability

Liability
[EM]

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Payroll Liability

NORMAL BAL.: Credit

E-LA

Equine-specific. - Only listed in the table of contents for Equine COA - no definition

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3161

Employer FICA Tax Payable

Liability
[EM]

FICA tax consists of Medicare and OASDI (Old Age, Survivors, and Disability Insurance). The employer's FICA obligation (match to account 32300, FICA withheld from employee wages) is recorded here, as the amount that must be remitted to the IRS with payroll tax withholding from employee wages for a recently paid payroll.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Payroll Liability

NORMAL BAL.: Credit

PARENT: 3160

E-LA

Equine sub-account.

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Employee Payroll Liability**3220****FICA Tax Withholding Payable****Liability****[EM]**

This account records the balance of FICA withheld from employee wages and salary payments, which the practice has not yet remitted to the IRS. As of the practice's year-end date, any outstanding amounts withheld from wages and not yet paid are presented, both for accrual and cash based practices. FICA is a trust fund tax.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3230****Federal Income Tax Withholding Payable****Liability****[EM]**

This account carries the balance of federal income tax withheld from employee wages that has not yet been paid to the IRS. The federal income taxes withheld and paid by the employer on the employee's behalf do not belong to the employer. The employer functions as an agent of the government to assure the timely remittance of employee tax payments through forced withholding by the employer.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3240****State Income Tax Withholding Payable****Liability****[EM]**

Similar to federal income tax withholding regulations, each state which taxes its residents on income, requires the employer to enforce employee tax payment by functioning as an agent to hold back the required portion of wages as tax and submit the amount to the state in accord with its filing requirements.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

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3250**Local Income Tax Withholding Payable****Liability****[EM]**

Like federal and state income tax withholding, some cities and/or regions also tax resident worker income. City or regional income tax may be based on where the employee works or where the employee lives. The employer must withhold the prescribed amount from the employee's wages and submit the tax amounts in accord with mandated filing deadlines. The employer has no rights to the amounts withheld from employee wages, for payment as local taxes. The employer is an agent for the government, to assure timely worker tax payment on earned income.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING:
Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3252****Federal Unemployment Tax Payable****Liability****[EM]**

This account carries the balance of federal unemployment tax accrued on previously paid wages but not yet paid to the IRS.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING:
Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3254****State Unemployment Tax Payable****Liability****[EM]**

This account reflects state unemployment tax accrued on previously paid wages but not yet paid to the state agency.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING:
Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3200

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3270****Employee Garnishment Payable****Liability****[EM]**

From time to time, some employees will experience court-ordered wage withholdings that are designated for use by some agency. In accord with the court order, the practice withholds the required amount and forwards it to the requesting agency on the employee's behalf. The balance carried in this account represents all withholdings not yet remitted to the agencies.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING:
Employee Payroll Liability

NORMAL BAL.: Credit

PARENT: 3260

E-LA

Equine sub-account.

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Tax Liability**3410****Business and Occupation Tax Payable****Liability****[EM]**

Many states assess or will be assessing tax on a practice's gross receipts, which is different from sales tax paid by the client and collected and turned over to the state by the practice. This practice level tax is assessed on gross practice revenues (not net profits), and is paid by the practice at prescribed intervals. This account records the balance of tax due to the state but not yet remitted.

TIP: Ask your CPA to help you customize this and other EVPCOA account names to reflect your practice's tax reporting and payment requirements. Delete accounts not applicable to the practice's area from the EVPCOA to streamline it for customized use.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Tax Liability

NORMAL BAL.: Credit

E-LA

Equine-specific. Customize account name for your state.

[↑ Back to Table of Contents](#)**3415****Franchise/Single Business Tax Payable****Liability****[EM]**

Some states assess other entity level taxes that may be based on capital reserves, net equity, and complex calculations of a variety of tax bases.

TIP: Adapt the account name to the practice's circumstances.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Tax Liability

NORMAL BAL.: Credit

E-LA

Equine-specific. Adapt name to practice circumstances.

[↑ Back to Table of Contents](#)**3430****Real Estate Tax Payable****Liability****[EM]**

Real estate tax specifically broken out.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Tax Liability

NORMAL BAL.: Credit

E-LA

Equine-specific. - Only listed in the table of contents for Equine COA - no definition

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Other entity-level taxes not fitting elsewhere.

FINANCIAL REPORT: Balance Sheet

GL ACCOUNT GROUPING: Tax Liability

NORMAL BAL.: Credit

E-LA

Equine-specific. - Only listed in the table of contents for Equine COA - no definition

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3510**Corporate Federal Income Tax Payable****Liability****[EM]**

Both cash-basis and accrual-basis corporations use this account to record the amount of federal income tax owed for the most recently completed tax year. In general, the account only pertains to Subchapter C Corporations and Personal Service Corporations. All other entity types allow taxable practice income to pass through to individual owners for reporting on their personal tax returns.

TIP: Delete this account from the EVPCOA if your practice is not a C-Corporation or a Personal Service Corporation, as you will not need to use it. Don't mistake this account for employee payroll withholding of federal income tax.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING: Tax
Liability

NORMAL BAL.: Credit

PARENT: 3500

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3520****Corporate State Income Tax Payable****Liability****[EM]**

Similar to Account 3510, Corporate Federal Income Tax Payable, this account records any practice-owed income tax at the state level that has not yet been paid. TIP: Don't error by recording employee state income tax withholding amounts to this account.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING: Tax
Liability

NORMAL BAL.: Credit

PARENT: 3500

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**3530****Local Income Tax Payable****Liability****[EM]**

Similar to Accounts 3510 and 3520, this account records any practice-owed income tax at the city, local or regional level that has not yet been paid.

FINANCIAL REPORT: Balance
SheetGL ACCOUNT GROUPING: Tax
Liability

NORMAL BAL.: Credit

PARENT: 3500

E-LA

Equine sub-account.

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Equity

[↑ Cover](#) [↑ Back to Table of Contents \(Equity\)](#)

Owner Equity

4350	Accumulated Adjustment Account	Equity	[EM]
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Only S corporations (or limited liability companies which have elected to report financial results as an S corporation) use this account, to reflect net shareholder basis adjustments for allocable shareholder income and distribution amounts. The account helps substantiate the limit on distributions that are not treated as dividends when a corporation has changed from being a C corporation to an S corporation sometime in its history, although separately-maintained shareholder basis records are primary documents establishing distribution limits.

FINANCIAL REPORT: Balance Sheet	GL ACCOUNT GROUPING: Owner Equity	NORMAL BAL.: Credit
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ALL

Only for S-Corps or LLCs electing S-Corp treatment.

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Revenue

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Professional Services

5005

Transportation and Farm Call Revenue

Revenue
[EM]

This revenue center includes fees associated with ambulatory services such as mileage, travel time, emergency fees, non-client fees, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Ambulatory

E-LA

Equine-specific.

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5007

Emergency & Associated Fees

Revenue
[EM]

This revenue center includes fees associated with emergencies, non-client fees, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Emergency

E-LA

Equine-specific.

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5011

Exam/Consult/Herd Health Revenue

Revenue
[EM]

This revenue center includes other large animal physical exams, Time working on herd health and consultations

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES:
Exam/Consult

E-LA

Equine sub-account.

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5012**Medicine Service Revenue****Revenue****[EM]**

This revenue center includes general examinations (colic, pyrexia, lacerations, cellulitis, comprehensive physical exams, vaccination exams, neurologic exam, rectal examinations [not reproduction], dermatologic exam), diagnostic procedures (CSF tap, TTW, BAL, nasogastric intubation, thoracocentesis, abdominocentesis, synoviocentesis, biopsy [not reproduction], aspirates, culture/sensitivity), and generalized procedures (sheath cleaning, nebulization, sling use, non-anesthesia oxygen revenue, chemotherapy, chest tube placement), services (sling use, FEI passport generation/updating), and consultations. This does not include the revenue from supplies or consumables, just the professional services. Revenue from pathology, microbiology, hematology, immunology of samples are coded under

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES: Medicine

E-LA

Equine sub-account.

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This revenue center includes professional services and procedures on neonates (post-foaling exam, enemas, etc.). Revenue from IgG levels, pathology, microbiology, hematology, immunology of samples are coded under 5300 Laboratory Revenue.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES:
Pediatrics

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5014****Soundness/Lameness Service Revenue****Revenue****[EM]**

This revenue center includes lameness/soundness exams, nerve and joint blocks professional fees, shockwave, cold laser, mesotherapy, etc, but no local anesthetics which are in Anesthesia Revenue or intra-articular medications which are located in Injectables or Orthobiologics revenue centers.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES:
Lameness

E-LA

Equine sub-account.

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5015**Reproduction Service Revenue****Revenue****[EM]**

This revenue center includes the professional services of lavages/infusions, endometrial biopsies, pregnancy checks, reproductive rectal examinations, vaginal examinations, embryo transfer, uterine cultures, etc. No supplies, injectables, medications, or consumables, just professional services. Revenue from pathology, microbiology, hematology, immunology of samples are coded under 5300 Laboratory Revenue. Reproductive ultrasound is coded under Ultrasound Services Revenue - Reproduction.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES:
Reproduction
E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5016****Ophthalmology Service Revenue****Revenue****[EM]**

This revenue center includes ophthalmologic exams and other professional services like SPL placement, corneal debridement, tonometry, etc. Revenue from medications are coded under 5100 Pharmacy Revenue. Revenue from pathology and microbiology of samples are coded under 5300 Laboratory Revenue.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5010

SERVICE LINES:
Ophthalmology
E-LA

Equine sub-account.

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This revenue center includes day board, non-treatment boarding, & pasture board. This revenue includes other large animal board revenue

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization
E-LA

Equine sub-account.

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This revenue center is for hospitalization with QID treatments or less. Day board is located in 5021 Board General/Pasture.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization
E-LA

Equine sub-account.

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5023**Hospitalization Isolation/Biosecurity****Revenue****[EM]**

Hospitalization, Isolation and Biosecurity Fee's revenue. Does not include revenue from supplies and consumables.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization

E-LA

Equine sub-account.

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5024**Hospitalization Critical Care Service Revenue****Revenue****[EM]**

This revenue center includes hospitalization of horses on fluids, refluxing, or greater than QID treatments. An ICU Fee would go here. Does not include revenue from supplies

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization,
Emergency

E-LA

Equine sub-account.

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5055**Podiatry Service Revenue****Revenue****[EM]**

This revenue center accounts for podiatry services performed by a veterinarian (not a farrier). Supplies and consumables excluded.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Podiatry

E-LA

Equine-specific.

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Pharmacy**5106****Compounded Medications Revenue****Revenue****[EM]**

This revenue center includes compounded medications in treat, pill, capsule, paste, powder, topical, or injectable formulations. Shipping fees should be included here.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy

E-LA

Equine-specific.

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5135 Orthobiologic Revenue (Stem Cells, PRP, IRAP, etc.)

Revenue

[EM]

This revenue center includes orthobiologics (Stem cells, PRP, IRAP, Alpha 2 EQ, Prostride, amnion, etc.), processing fees, and product mark-up. Does not include profession injection fees which are located in Lameness Revenue.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy, Orthobiologics

E-LA

Equine-specific.

[↑ Back to Table of Contents](#)**5140 Drop Ship Pharmacy Revenue**

Revenue

[EM]

This revenue center is only for hospitals that have separate inventory from the regular hospital's inventory. If there is no separate inventory for drop ship, then include in Prescriptions medications, injectables etc. Shipping fees should be included here.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy, Internet Sales

E-LA

Equine-specific.

[↑ Back to Table of Contents](#)**5145 Other Parasite Control Revenue**

Revenue

[EM]

E-LA: Revenue from dewormers, pour-ons, fly tags, and other parasite control products not covered by injectable prevention. Includes Ivermectin paste, Quest, Equimax, permethrin pour-ons, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy

E-LA[↑ Back to Table of Contents](#)**Imaging****5411 Ultrasound Services Revenue – Abdominal**

Revenue

[EM]

This revenue center includes ultrasound of the abdomen and associated anatomy trans-abdominal or trans-rectal. Reproductive examinations are coded under Ultrasound Services Revenue - Reproduction. Supplies and consumables are not included.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5410

SERVICE LINES: Imaging

E-LA

Equine sub-account.

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5412**Ultrasound Services Revenue – Thoracic/Echocardiology****Revenue****[EM]**

This revenue center includes ultrasonography services of the thorax and associated anatomy as well as ultrasound of the heart and associated anatomy. Thoracic/Echocardiography is coded under 5412. Supplies and consumables are not included.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5410

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5413****Ultrasound Services Revenue – Musculoskeletal****Revenue****[EM]**

This revenue center includes ultrasound of the heart and associated anatomy. Thoracic ultrasound is coded under 5412. Supplies and consumables are not included.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5410

SERVICE LINES: Imaging,
Lameness**E-LA**

Equine sub-account.

[↑ Back to Table of Contents](#)**5414****Ultrasound Services Revenue – Reproduction****Revenue****[EM]**

This revenue center includes ultrasonographic examinations identifying estrous cycle, pregnancy (rectal & transabdominal), testicular ultrasound, etc. Supplies and consumables are not included.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5410

SERVICE LINES: Imaging,
Reproduction**E-LA**

Equine sub-account.

[↑ Back to Table of Contents](#)**5421****PET Scan Revenue****Revenue****[EM]**

This revenue center includes services from PET Scan examinations. Supplies and consumables are not included.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

E-LA

Equine-specific.

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5422**Bone Scan Revenue**

Revenue

[EM]

This revenue center includes services from Bone Scan examinations. Supplies and consumables are not included.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

E-LA

Equine-specific.

[↑ Back to Table of Contents](#)**5423****Fluoroscopy Revenue**

Revenue

[EM]

This revenue center includes services from Fluoroscopy examinations. Supplies and consumables are not included.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

E-LA

[↑ Back to Table of Contents](#)**5425****Interventional Revenue**

Revenue

[EM]

This revenue category accounts for diagnostic procedures or treatments that incorporate imaging modalities to facilitate the placement of medical devices or implants, minimal invasive surgical procedures, obtain pathological samples, or allow for an accurate infusion of a medication.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging,
Surgery

E-LA

Equine-specific. Parent for 5426–5429.

[↑ Back to Table of Contents](#)**5426****Interventional Revenue – X-Ray**

Revenue

[EM]

This revenue center includes radiographic guided injections and aspirates. Consumable and supplies are not included.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5425

SERVICE LINES: Imaging

E-LA

Equine sub-account.

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5427**Interventional Revenue – CT**

Revenue

[EM]

This revenue center includes professional fees for CT guided injections but does not include supplies and injectables.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5425

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5428****Interventional Revenue – Ultrasound**

Revenue

[EM]

Interventional is defined where an imaging modality is utilized to facilitate a medical/surgical procedure such as the placement of a medical device, biologic, or pharmaceutical.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5425

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5429****Interventional Revenue – MRI**

Revenue

[EM]

This revenue center includes professional fees for MRI guided injections but does not include supplies and injectables.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5425

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5430****Endoscopy Revenue**

Revenue

[EM]

This revenue center includes the services that incorporate a flexible or rigid endoscope for diagnostic or therapeutic procedures.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging,
Diagnostics

E-LA

Equine-specific. Parent for 5431–5435.

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5431**Endoscopy Revenue – Upper Airway**

Revenue

[EM]

This revenue center includes endoscopy of the upper respiratory tract including nasal passages, guttural pouches, pharynx, larynx, and sinus.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5430

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5432****Endoscopy Revenue – Lower Airway**

Revenue

[EM]

This revenue center includes endoscopy of the lower respiratory tract including the trachea, bronchi, and alveoli.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5430

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5433****Endoscopy Revenue – Gastroscopy**

Revenue

[EM]

This revenue center includes endoscopy of the esophagus, stomach, and pylorus.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5430

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5434****Endoscopy Revenue – Oral**

Revenue

[EM]

This revenue center includes endoscopy of the oral cavity.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5430

SERVICE LINES: Imaging

E-LA

Equine sub-account.

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5435**Endoscopy Revenue – Other**

Revenue

[EM]

This revenue center includes endoscopy of other locations/systems not identified from the other sub-categories.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5430

SERVICE LINES: Imaging

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**Surgery****5511****Orthopedic Surgery Revenue (Non-Specialist)**

Revenue

[EM]

This revenue center includes arthroscopy, tenoscopy, bursoscopy, fracture repair, desmotomy, cast application fees (Not including materials which are under consumables)

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5510

SERVICE LINES: Surgery,
Lameness

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5512****Soft Tissue Surgery Revenue (Non-Specialist)**

Revenue

[EM]

This revenue center includes celiotomy, respiratory, reproductive, ophthalmic surgeries, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5510

SERVICE LINES: Surgery

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)**5521****Orthopedic Surgery Revenue (Specialist)**

Revenue

[EM]

This revenue center includes arthroscopy, tenoscopy, bursoscopy, fracture repair, desmotomy, cast application fees (Not including materials which are under consumables)

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5520

SERVICE LINES: Surgery,
Specialist, Lameness

E-LA

Equine sub-account.

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5522	Soft Tissue Surgery Revenue (Specialist)	Revenue	[EM]
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This revenue center includes celiotomy, respiratory, reproductive, ophthalmic surgeries, etc.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Surgery	NORMAL BAL.: Credit	PARENT: 5520	SERVICE LINES: Surgery, Specialist
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E-LA

Equine sub-account.

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Ancillary

5805	Farrier Services Revenue	Revenue	[EM]
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This revenue group is for outside farriers doing work. This does not include Podiatry performed by veterinarians (5055 Podiatry Service Revenue).

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Ancillary	NORMAL BAL.: Credit	PARENT: 5800	SERVICE LINES: Ancillary, Podiatry
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E-LA

Equine-specific.

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COGS

[↑ Cover](#) [↑ Back to Table of Contents \(COGS\)](#)

Professional Services

6055

Podiatry Service Costs

COGS

[EM]

Costs associated with podiatry related equipment, tools, instruments, shoes, pads, plates, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES: Podiatry

E-LA

Equine-specific.

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Pharmacy

6106

Compounded Medications Costs

COGS

[EM]

Costs associated with compounded medications and includes shipping

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy

E-LA

Equine-specific.

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6135

Orthobiologic Costs (Stem Cells, PRP, IRAP, etc.)

COGS

[EM]

Costs associated with orthobiologics (Stem cells, PRP, IRAP, Alpha 2 EQ, Prostride, amnion, etc.), processing fees, kits/supplies, etc. Includes shipping costs. Centrifuges categorized in balance sheet.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy, Orthobiologics

E-LA

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6140**Drop Ship Pharmacy Costs****COGS****[EM]**

This cost center is only for hospitals that have separate inventory from the regular hospital's inventory. If there is no separate inventory for drop ship, then include in Prescriptions medications, injectables etc. Shipping fees should be included here: postage, boxes and packing ect.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy, Internet Sales

E-LA

Equine-specific.

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6145**Other Parasite Control Costs****COGS****[EM]**

E-LA: Costs for dewormers, pour-ons, fly tags, and other non-injectable parasite control products.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy

E-LA

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Imaging**6414****Ultrasound Costs – Reproduction****COGS****[EM]**

Reproductive ultrasound consumable costs.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6410

SERVICE LINES: Imaging,
Reproduction

E-LA

Equine sub-account.

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6421**PET Scan Costs****COGS****[EM]**

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

E-LA

Equine-specific, no definition.

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6422**Bone Scan Costs****COGS****[EM]**FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

E-LA

Equine-specific, no definition.

[↑ Back to Table of Contents](#)**6423****Fluoroscopy Costs****COGS****[EM]**

Costs associated with fluoroscopy. Equipment costs, maintenance, repairs, warranties, insurance, updates, storage, and capital investments are accounted for elsewhere.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

E-LA[↑ Back to Table of Contents](#)**6425****Interventional Costs****COGS****[EM]**

Interventional is defined where an imaging modality is utilized to facilitate a medical/surgical procedure such as the placement of a medical device, biologic, or pharmaceutical.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging,
Surgery**E-LA**

Equine-specific. Parent for 6426–6429.

[↑ Back to Table of Contents](#)**6426****Interventional Costs – X-Ray****COGS****[EM]**

X-Ray guided procedure costs.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6425

SERVICE LINES: Imaging

E-LA

No definition

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6427**Interventional Costs – CT****COGS****[EM]**

CT guided procedure costs.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Imaging	NORMAL BAL.: Debit	PARENT: 6425	SERVICE LINES: Imaging
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E-LA

No definition

[↑ Back to Table of Contents](#)**6428****Interventional Costs – Ultrasound****COGS****[EM]**

US guided procedure costs.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Imaging	NORMAL BAL.: Debit	PARENT: 6425	SERVICE LINES: Imaging
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E-LA

No definition

[↑ Back to Table of Contents](#)**6429****Interventional Costs – MRI****COGS****[EM]**

MRI guided procedure costs.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Imaging	NORMAL BAL.: Debit	PARENT: 6425	SERVICE LINES: Imaging
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E-LA

No definition

[↑ Back to Table of Contents](#)**6430****Endoscopy Costs****COGS****[EM]**

Costs associated with endoscopy. Equipment costs, maintenance, repairs, warranties, insurance, updates, storage, and capital investments are accounted for elsewhere.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Imaging	NORMAL BAL.: Debit	PARENT: 6400	SERVICE LINES: Imaging, Diagnostics
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E-LA

Equine-specific.

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Ancillary**6805****Farrier Services Costs****COGS****[EM]**

Outside farrier costs.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

PARENT: 6800

SERVICE LINES: Ancillary,
Podiatry**E-LA**

Equine-specific, no definition.

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Expense

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General and Administrative

[Administrative Costs](#)

Fee Collection

7912

Peer Payment Fees

Expense

[EM]

FINANCIAL REPORT: Income Statement

GL ACCOUNT GROUPING: Fee Collection

NORMAL BAL.: Debit

ALL

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