

Veterinary Equine & Mixed Animal Practice Direct Costs Accounts Only

[x] Companion COA (10/1/25)

[x] Equine/Mixed Addendum (2026)

[] VizVet Supplemental (2026)

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

Accounts in this export	144 of 396 total
Filters applied	Revenue + COGS · AV: Companion COA + EM: Equine/Mixed Addendum
COGS	57
Revenue	87

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.

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Revenue

Professional Services

5000 · Professional Services Revenue

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COGS

6000 · Professional Services Costs

- [6001 · Vaccine Costs](#)
- [6020 · Examination, Hospitalization & Treatment Costs](#)
- [6025 · Fluid Therapy Costs](#)
- [6030 · Diagnostic Services Costs](#)
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Pharmacy

5100 · Pharmacy Revenue

- 5105 · FDA Prescription Meds, Pill, Cap, Liquid, Etc. Revenue
- 5106 · Compounded Medications Revenue
- 5110 · Injection Revenue
- 5115 · FDA Prescription Flea/Tick Non-injectable Prevention Revenue
- 5120 · FDA Prescription HW Non-injectable Prevention Revenue
- 5125 · Injectable Parasite Prevention / Other Parasite Control Revenue
- 5130 · Internet Pharmacy Revenue
- 5135 · Orthobiologic Revenue (Stem Cells, PRP, IRAP, etc.)
- 5140 · Drop Ship Pharmacy Revenue
- 5145 · Other Parasite Control Revenue

6100 · Pharmacy Costs

- 6105 · FDA Prescription Meds, Pill, Cap, Liquid, Etc. Costs
- 6106 · Compounded Medications Costs
- 6110 · Injection Costs
- 6115 · FDA Prescription Flea/Tick Non-injectable Prevention Costs
- 6120 · FDA Prescription HW Non-injectable Prevention Costs
- 6125 · Injectable Parasite Prevention / Other Parasite Control Costs
- 6130 · Internet Pharmacy Costs
- 6135 · Orthobiologic Costs (Stem Cells, PRP, IRAP, etc.)
- 6140 · Drop Ship Pharmacy Costs
- 6145 · Other Parasite Control Costs

Dietary**5200 · Dietary Product Revenue**

- 5201 · Therapeutic Diet Revenue
- 5202 · Retail Diet Revenue
- 5203 · Internet Diet Revenue

6200 · Dietary Product Costs

- 6201 · Therapeutic Diet Costs
- 6202 · Retail Diet Costs
- 6203 · Internet Diet Costs

Laboratory**5300 · Laboratory Revenue**

- 5301 · In-House Lab Revenue
- 5302 · Outside Lab Revenue

6300 · Laboratory Costs

- 6301 · In-House Lab Costs
- 6302 · Outside (Reference) Lab Costs

Imaging**5400 · Imaging Revenue**

- 5403 · X-Ray Revenue
- 5404 · Dental X-Ray Revenue
- 5405 · CT Services Revenue
- 5410 · Ultrasound Services Revenue
 - 5411 · Ultrasound Services Revenue – Abdominal
 - 5412 · Ultrasound Services Revenue – Thoracic/Echocardiology
 - 5413 · Ultrasound Services Revenue – Musculoskeletal
 - 5414 · Ultrasound Services Revenue – Reproduction
- 5415 · MRI Services Revenue
- 5420 · Specialist (Imaging) Consultation Revenue

- 5421 · PET Scan Revenue
- 5422 · Bone Scan Revenue
- 5423 · Fluoroscopy Revenue
- 5425 · Interventional Revenue
 - 5426 · Interventional Revenue – X-Ray
 - 5427 · Interventional Revenue – CT
 - 5428 · Interventional Revenue – Ultrasound
 - 5429 · Interventional Revenue – MRI
- 5430 · Endoscopy Revenue
 - 5431 · Endoscopy Revenue – Upper Airway
 - 5432 · Endoscopy Revenue – Lower Airway
 - 5433 · Endoscopy Revenue – Gastroscopy
 - 5434 · Endoscopy Revenue – Oral
 - 5435 · Endoscopy Revenue – Other

6400 · Imaging Costs

- 6403 · X-Ray Costs
- 6404 · Dental X-Ray Costs
- 6405 · CT Costs
- 6410 · Ultrasound Costs
 - 6414 · Ultrasound Costs – Reproduction
- 6415 · MRI Costs
- 6420 · Imaging Consultation Costs
- 6421 · PET Scan Costs
- 6422 · Bone Scan Costs
- 6423 · Fluoroscopy Costs
- 6425 · Interventional Costs
 - 6426 · Interventional Costs – X-Ray
 - 6427 · Interventional Costs – CT
 - 6428 · Interventional Costs – Ultrasound
 - 6429 · Interventional Costs – MRI
- 6430 · Endoscopy Costs

Surgery**5500 · Surgery Revenue**

- 5510 · Non-Specialist Surgery Revenue
 - 5511 · Orthopedic Surgery Revenue (Non-Specialist)
 - 5512 · Soft Tissue Surgery Revenue (Non-Specialist)
- 5520 · Specialist Surgery Revenue
 - 5521 · Orthopedic Surgery Revenue (Specialist)
 - 5522 · Soft Tissue Surgery Revenue (Specialist)

6500 · Surgery Costs**Anesthesia****5600 · Anesthesia, Sedatives, Tranquilizers Revenue****6600 · Anesthesia, Sedatives, Tranquilizers Costs****Dentistry****5700 · Dentistry Revenue****6700 · Dentistry Costs****Ancillary****5800 · Ancillary Products & Services Revenue**

5801 · OTC Products, Shampoos, & Nutraceutical Revenue

5802 · Pet Supplies Retail Revenue

5803 · Non-FDA Flea & Tick Control Product Revenue

5804 · Internet Ancillary Product Revenue

5805 · Farrier Services Revenue

6800 · Ancillary Products & Services Costs

6801 · OTC Products, Shampoos, & Nutraceutical Costs

6802 · Pet Supply Costs

6803 · Non-FDA Flea/Tick Control Costs

6804 · Internet Ancillary Retail Sales Costs

6805 · Farrier Services Costs

Boarding

5825 · Boarding Revenue

6825 · Boarding Costs

Grooming

5850 · Grooming Revenue

6850 · Grooming Costs

Account Definitions

Revenue

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Professional Services

5000 Professional Services Revenue

Revenue

[AV]

Parent grouping for all professional veterinary service revenues.

FINANCIAL REPORT: Income Statement

GL ACCOUNT GROUPING: Professional Services

NORMAL BAL.: Credit

SERVICE LINES: Professional Services

ALL

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5001 Vaccine Revenue

Revenue

[AV]

CA: This revenue center includes companion animal vaccine service income. Record in this account the fees charged from administration of vaccines to immunize patients against disease. Charges for new or reissued rabies tags are recorded here, as are rabies licensing fees (not to be confused with other county licenses which are tracked in 5802).

E-LA: Vaccinations only — do not include vaccination exams (use Medicine Revenue).

FINANCIAL REPORT: Income Statement

GL ACCOUNT GROUPING: Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Preventive Care

ALL

Definition differs between CA and EQ.

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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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Revenue

[AV]

CA: This revenue center includes outpatient exams, consultations, and many professional services that are performed during the exam, such as nail, wing and teeth trims, anal gland expression, minor ear cleaning, soft paw application, diabetic glucose sensor application, outpatient medication administration fees, poison control consultation fees, telemedicine exam/consults, microchip implantation, health certificates, house call fees, euthanasia services and euthanasia solution. More extensive diagnostic procedures completed at time of examination are tracked elsewhere.

E-LA: Parent for sub-accounts 5011–5016.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Exam/Consult

ALL

CA includes euthanasia in this account; EQ has separate sub-accounts.

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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.

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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.

[↑ Back to Table of Contents](#)**5020****Hospitalization & Treatment Revenue****Revenue****[AV]**

CA: This revenue center includes hospitalization (day or night), and inpatient services. Includes critical and nursing care, oxygen (even though the cost for oxygen is tracked under 6600 Anesthesia), in-patient medication administration, heat support, stomach tubing and lavage, enemas, continuous blood pressure monitoring (not to be confused with diagnostic blood pressure measurement), heartworm treatment support, tattoo services, bandages, casts, urinary catheterization, therapeutic abdominocentesis and thoracentesis, inpatient non-surgical wound care. Includes theriogenology services such as semen collection and preparation, insemination, obstetrical assistance, and neonatal care and stem cell therapy. Track medical boarding here and medication administration for boarding pets. If your practice offers minimal boarding services, please track these boarding services under 5020 Prof. Services Hospitalization & Treatments (per KSM recommendation). Inventory items sold to clients and/or used in-house/for treatments are also tracked here, i.e., syringes), needles, vet wrap and other bandage supplies, cotton balls, tongue depressors, etc. (note that no charge white good items can also be tracked under a generic "Supplies" category in your PIMS if you don't want to blend them into the Hospitalization & Treatment category, however you will still account for the costs of these items as 6020 Hosp./Treatments).

E-LA: Parent for sub-accounts 5021–5024.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Hospitalization
ALL[↑ Back to Table of Contents](#)

5021**Board General/Pasture****Revenue****[EM]**

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

FINANCIAL REPORT:
Income StatementGL 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 StatementGL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization**E-LA**

Equine sub-account.

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

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization**E-LA**

Equine sub-account.

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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 StatementGL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5020

SERVICE LINES:
Hospitalization,
Emergency**E-LA**

Equine sub-account.

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5025**Fluid Therapy Revenue****Revenue****[AV]**

This revenue center includes fees charged for all routes and types of fluid and electrolyte support administered for any type of service (for dentals, Sx, etc.). Routes include subcutaneous (SC) and intravenous (IV) administration, and CRIs (continuous rate infusion administration (even when giving anesthetics as part of the CRI)). Fluid types include crystalloid and colloid solutions (Hetastarch, HES) and blood/plasma products (including blood transfusion collection fees as well as those for administration). Revenues associated with set up and administration of all fluid types such as catheter placement are included here as well as supplies, i.e. fluid administration sets, fluid pump fees, monitoring, and all other income associated with SC and IV fluid therapy administration services and products.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Fluid
Therapy
ALL[↑ Back to Table of Contents](#)**5030****Diagnostic Services Revenue****Revenue****[AV]**

This revenue center includes fees charged for blood pressure measurement, EKG/ECG tracing procedures performed in-house or by outside services (including Holter monitor), EKG/ECG consults, ophthalmology-related tests (tear/lacrimation tests, corneal staining procedures, intraocular pressure measurement), bone marrow aspiration procedures, water deprivation tests, tensilon tests, CSF tap, diagnostic abdominocentesis or thoracentesis procedures, intradermal allergy testing when performed in-house and necropsy procedure.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Diagnostics
ALL[↑ Back to Table of Contents](#)**5040****Rehabilitation Revenue****Revenue****[AV]**

This revenue center includes fees from activities including treadmill, swimming, core muscle conditioning, massage, and similar physiotherapeutic applications to increase muscle strength, range of joint motion, flexibility, and mobility.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Rehabilitation
ALL[↑ Back to Table of Contents](#)**5045****Laser Therapy Revenue****Revenue****[AV]**

This revenue center includes fees related to therapeutic laser therapy for accelerated wound healing, musculoskeletal disease, modulation, and pain management applications. Do not include laser surgery in this account.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Rehabilitation
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5050**Mortuary Revenue**

Revenue

[AV]

This revenue center includes fees related to cremation, burial income, and related body care services. Include income for sales of cemetery plots, caskets, urns, paw prints, and associated patient memorial services or products. (Euthanasia procedure fees and euthanasia solution are included in account 5010 Exam Revenue).

E-LA: This revenue center includes rendering service and any animal disposal services, cremation

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Mortuary

ALL

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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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Revenue

[AV]

This revenue center includes fees related to behavior service income and includes both services related to the prevention of behavior issues that might lead to owner-pet bond breakage (behavior wellness), or consulting services addressing the modification of existing behavior issues (separation anxiety, excessive vocalization, aggression, and destructive behavior). Medications and OTC products to treat behavioral issues should be included under Pharmacy 5105 FDA Rx Meds or 5801 Ancillary OTC Products.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Behavior

ALL

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Revenue

[AV]

This revenue center includes fees related to income from chiropractic, acupuncture, and homeopathy services. Alternative medical products sold should be captured in 5801 Ancillary OTC Products.

Tip: if the PIMS category description field doesn't support the character length of this description it can be shortened to 5070 Alternative Medicine.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES:
Alternative Medicine

ALL

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5080**Specialist Revenue****Revenue****[AV]**

This revenue center includes only those specialty services provided by a board-certified veterinarian with specialty credentials from an ABVS-recognized veterinary specialty organization. Additional subaccounts for specific specialist revenue (i.e. ophthalmology, internal medicine, oncology, ultrasound, etc.) can be created using accounts 5081 to 5094.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Specialist

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This revenue center includes fees related to income from hazardous waste fees, i.e., hazardous waste from vaccines, injections, surgery, sharp container sales and disposal fees.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Admin

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Catch-all for companion animal practices with <5% large animal revenue. If >5%, use equine/large animal accounts instead.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Credit

PARENT: 5000

SERVICE LINES: Large Animal

CA

Use only in CA practices. EQ practices use detailed accounts.

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COGS

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

6000	Professional Services Costs	COGS	[AV]
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Parent grouping for direct costs of professional services.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Professional Services	NORMAL BAL.: Debit	SERVICE LINES: Professional Services
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ALL

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6001	Vaccine Costs	COGS	[AV]
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CA: This expense center includes the costs of companion animal vaccine products, including the cost of Rabies Tags. In general, the vaccine-administration paraphernalia such as needles and syringes are coded to the next account, 6020.

E-LA: Costs of vaccines alone. Does not include needles, syringes, administration devices, and equipment which is coded 6020

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Professional Services	NORMAL BAL.: Debit	PARENT: 6000	SERVICE LINES: Preventive Care
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ALL

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6020**Examination, Hospitalization & Treatment Costs****COGS****[AV]**

CA: This account is used to record costs of consumable supplies used in treating patients: muzzles and patient & staff safety devices, external splints and splinting supplies, tourniquets, pet pillers, isopropyl alcohol, urinary catheters (rubber, polypropylene, Foley, etc.), cotton, hydrogen peroxide, syringes (including insulin syringes), needles, bandage supplies, tear test strips, tongue depressor blades, microchips, artificial insemination supplies, heating/warming sources, tattoo supplies and equipment, exam & treatment gloves, silver nitrate sticks, euthanasia solutions, enema solutions, etc. for hospital use, microchips, cold laser therapy supplies, VetStem service expenses, diagnostic service supplies, cost of diagnostic services, identification neckbands, hospital supply costs such as disinfectants, sanitizers, hand soap, cleaners, OSHA training aids and posters and minor non-depreciated patient care equipment costs that are used primarily in exam, hospital & treatment. Necropsy fees and euthanasia solutions should be included in this account as should fees charged to the practice by pet poison control for a one-time consultation on a specific patient. Includes Telemedicine cost (cost of 3rd party service).

E-LA: Syringes needles, bandage supplies, tear test strips, tongue depressor blades, microchips, artificial insemination supplies, exam & treatment gloves, enema solutions, etc. for hospital use, microchips, diagnostic service supplies (blood tubes etc, reagents are located in In-House Lab), hospital supply costs such as disinfectants, sanitizers, hand soap, cleaners, OSHA training aids and posters and minor non-depreciated patient care equipment costs that are used primarily in exam, hospital & treatment. Necropsy fees should be located in Reference lab and euthanasia solutions should be included in Anesthetic costs.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES:
Hospitalization

ALL

■ Key difference: CA includes euthanasia solution and necropsy here; EQ moves them elsewhere.

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6025**Fluid Therapy Costs****COGS****[AV]**

Record all fluid therapy costs in this account including intravenous (IV) catheters, lines and extension sets, IV administration supplies and equipment usage such as IV pumps, IV stands, IV fluid products, and Hetastarch, etc. like products. Also include blood collection and administration sets, blood, plasma, catheters & catheter supplies such as catheter caps, etc.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES: Fluid
Therapy

ALL

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6030**Diagnostic Services Costs****COGS****[AV]**

This expense center includes costs associated with blood pressure measurement, EKG/ECG tracing procedures (including Holter monitor use), ophthalmology-related tests (tear/lacrimation testing, corneal staining procedures, intraocular pressure measurement), bone marrow aspiration procedures, water deprivation tests, Tensilon tests, CSF tap procedures, diagnostic abdominocentesis or thoracentesis procedures, intradermal allergy testing and necropsy procedure. Expenses associated with EKG/ECG consults are also included here.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES:
Diagnostics

ALL

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6040**Rehabilitation Costs****COGS****[AV]**

This account is used to track minor expenditures for non-capitalized equipment and for supplies used for rehabilitation services, such as therapy pool supplies and minor maintenance parts, exercise balls, balance boards, slings, goniometers (measure range of motion) and similar articles.

This account does not include cost of significant equipment repairs, maintenance, and services agreements which are expensed separately to account 7520 Maintenance, 7530 Service Contracts, and 7570 Repairs. New capital equipment over \$500 should be entered as an asset & depreciated.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Professional Services	NORMAL BAL.: Debit	PARENT: 6000	SERVICE LINES: Rehabilitation
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ALL[↑ Back to Table of Contents](#)**6050****Animal Disposal/Mortuary Costs****COGS****[AV]**

This account is used to expense costs for burial and cremation services, caskets, urns, receptacles, headstones, paw print kits and similar supplies related to post-mortem body care and patient memorials. This account does not include cost of euthanasia solution which should be coded to 6020.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Professional Services	NORMAL BAL.: Debit	PARENT: 6000	SERVICE LINES: Mortuary
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ALL[↑ Back to Table of Contents](#)**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
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E-LA

Equine-specific.

[↑ Back to Table of Contents](#)**6070****Alternative and Complementary Medicine Costs****COGS****[AV]**

Costs for chiropractic, acupuncture, homeopathy services and supplies.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Professional Services	NORMAL BAL.: Debit	PARENT: 6000	SERVICE LINES: Alternative Medicine
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6095**Medical Waste Disposal Costs****COGS****[AV]**

CA: This account segregates expenses related to compliance with OSHA and EPA requirements for the disposal of medical waste, including costs of containers for hazardous waste disposal service. Some state EPAs include animal bodies in the definition of medical waste; regardless, costs for body disposal should be coded to 6050.

E-LA: Bio-hazardous waste disposal. Also includes cost of containers for hazardous waste disposal service.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES: Admin

ALL

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6099**Large Animal Costs****COGS****[AV]**

Catch-all for <5% large animal expenses. If >5%, use equine accounts.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Professional Services

NORMAL BAL.: Debit

PARENT: 6000

SERVICE LINES: Large
Animal

CA

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Pharmacy**5100****Pharmacy Revenue****Revenue****[AV]**

Parent grouping for all pharmacy revenues.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

SERVICE LINES: Pharmacy

ALL

No definition for CA, and says it excludes injectable and orthobiologics on E-LA which mentions ortho specifically (5135).

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5105**FDA Prescription Meds, Pill, Cap, Liquid, Etc. Revenue****Revenue****[AV]**

CA: This revenue center includes income from the sale of FDA prescription medications in the form of pills, capsules, liquids, topicals and some sprays, including oral and transdermal controlled substance medications, FDA hyposensitization (allergy) treatment sublingual drops, and other FDA approved products.

Tip: If the PIMS category description field doesn't support the character length of this description it can be shortened to 5105 FDA Rx Meds.

E-LA: This revenue center includes FDA approved medications (Pill, Capsules, Suspensions, ophthalmic etc) and associated packing/dispensing fees. Does not include injectable medications and orthobiologics.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy

ALL

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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 StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy**E-LA**

Equine-specific.

[↑ Back to Table of Contents](#)**5110****Injection Revenue**

Revenue

[AV]

CA: This revenue center includes income from FDA inpatient and outpatient injections and any injection fee and any associated packing/dispensing fees. Insulin, Immiticide®, Cytopoint®, Solensia®, and Librela® are included in this account as well as FDA hypersensitization treatment (allergy) injections. Does not include income from injectable anesthetics, analgesics, tranquilizers, anxiolytic agents, sedating agents, euthanasia solutions or injectable heartworm preventatives. See 5600 Anesthesia, Sedatives, and Tranquilizers for details on items included in the Anesthesia revenue center; injectable parasite preventatives should be coded as 5125 FDA RX Injectable Parasite Prevention.

E-LA: This revenue center includes FDA injections and any injection fee and any associated packing/dispensing fees. Intra-articular medications are included in this revenue center. Does not include anesthetics, sedation, euthanasia solution

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy**ALL**

Definition differs between CA and EQ.

[↑ Back to Table of Contents](#)**5115****FDA Prescription Flea/Tick Non-injectable Prevention Revenue**

Revenue

[AV]

This revenue center includes income from FDA prescription products that prevent fleas and/or ticks, but not heartworms, and excludes injectable forms (injectable parasite control products are coded to 5125). Example: Comfortis®, Simparica®, Credelio®, NexGard® & Bravecto® chews. Note that non-FDA Flea/Tick preventatives are tracked under 5803 Ancillary non-FDA Flea & Tick Products and includes items such as Frontline®, Seresto®, Capstar®, Vectra®, and others.

Tip: If the PIMS category description field doesn't support the character length of this description it can be shortened to 5115 FDA Rx Flea/Tick Prevention.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Preventive Care,
Pharmacy**CA**

CA-focused. EQ uses 5125.

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5120**FDA Prescription HW Non-injectable Prevention Revenue****Revenue****[AV]**

This revenue center includes income from any orally or topically administered (non-injectable) FDA Rx product that prevents heartworms or combination of heartworms, fleas, ticks, intestinal and external parasites. Example: Sentinel®, Trifexis®, Heartgard®, Advantage Multi®, Revolution®, Simparica Trio®, Bravecto Plus®, NexGard Combo®. (Injectable parasite control products are coded to 5125).

Tip: If the PIMS category description field doesn't support the character length of this description it can be shortened to 5120 FDA Rx Heartworm/Combo.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Preventive Care,
Pharmacy**CA**

CA-focused.

[↑ Back to Table of Contents](#)**5125****Injectable Parasite Prevention / Other Parasite Control Revenue****Revenue****[AV]**

This revenue center includes income from any injectable FDA product that prevents infestations associated with heartworms fleas, ticks, intestinal and external parasites. These injections can target individual parasite types or a combination of parasite types. Example: ProHeart® 6 & 12 month and Bravecto Quantum®.

Tip: If the PIMS category description field doesn't support the character length of this description it can be shortened to 5125 FDA Rx Inj. Parasite Prev.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Preventive Care,
Pharmacy**CA**[↑ Back to Table of Contents](#)**5130****Internet Pharmacy Revenue****Revenue****[AV]**

CA: This revenue center includes the gross revenues resulting from Pharmacy sales made through a practice via portal regardless of whether it is through a subcontracted vendor (VetSource, MyVetDirect, etc.). Also includes income from products billed by the practice but shipped directly to the client. Note: Internet sales are not generated through the practice's PIMs, therefore, this revenue center does not need to be set up in your practice's PIMs. Use the vendor reports to find the gross revenue to enter into DATALINK (in the Non-PIMs section on the revenue window). Several of the online store providers email a report to the practice owner each quarter. Check with your online store provider for details.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy, Internet Sales**ALL**[↑ Back to Table of Contents](#)

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 StatementGL 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 StatementGL 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 StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Credit

PARENT: 5100

SERVICE LINES:
Pharmacy

E-LA

[↑ Back to Table of Contents](#)**6100****Pharmacy Costs**

COGS

[AV]

Parent for pharmacy direct costs.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

SERVICE LINES: Pharmacy

ALL

[↑ Back to Table of Contents](#)

6105**FDA Prescription Meds, Pill, Cap, Liquid, Etc. Costs****COGS****[AV]**

FDA prescription medications such as pills, capsules, liquids, topicals and some sprays, including oral and transdermal controlled substance medications, FDA hyposensitization (allergy) treatment sublingual drops, and any other FDA approved product category not listed in the 6100 to 6199 accounts. Also include pharmacy dispensing supplies such as prescription containers and labels.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy

ALL[↑ Back to Table of Contents](#)**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.

[↑ Back to Table of Contents](#)**6110****Injection Costs****COGS****[AV]**

CA: This account is used to track FDA inpatient and outpatient injectable medications invoiced as pharmacy injection income. It does include insulin and Immiticide injections. It excludes IV Fluids (code to account 6025), vaccines (code to account 6001), FDA parasiticides such as ProHeart® & Bravecto® Quantum (code to account 6125), euthanasia solutions (code to account 6020) and anesthetic/sedating agents (code to account 6600).

E-LA: Includes all FDA injectable medications billed as pharmacy injection income. Does not include injections for anesthetics, controlled substances, tranquilizers, anxiolytic agents, sedating agents, reversal agents, vaccines or IV fluids. Includes reproduction injectables and joint injection medications except orthobiologic treatments which go into Orthobiologic Treatment Costs.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy

ALL[↑ Back to Table of Contents](#)**6115****FDA Prescription Flea/Tick Non-injectable Prevention Costs****COGS****[AV]**

Record costs here for non-injectable FDA prescription products that prevent fleas and/or ticks, but not heartworms. Examples: Comfortis, Nexgard, and Bravecto. Injectable products are coded to 6125.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Preventive Care

CA[↑ Back to Table of Contents](#)

6120**FDA Prescription HW Non-injectable Prevention Costs****COGS****[AV]**

This expense center includes purchases of any non-injectable FDA product that prevents heartworms or combination products that prevent heartworms and other internal or external parasites. Examples of costs to record in this account include Sentinel, Trifexis, Heartgard, Advantage Multi, and Revolution. Injectable products are coded to 6125.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Preventive Care

CA[↑ Back to Table of Contents](#)**6125****Injectable Parasite Prevention / Other Parasite Control Costs****COGS****[AV]**

Includes cost of injectable products that prevent fleas, ticks or heartworms, such as ProHeart® or Bravecto® Quantum injectable.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Preventive Care

CA[↑ Back to Table of Contents](#)**6130****Internet Pharmacy Costs****COGS****[AV]**

CA: Includes cost of products resulting in sales made through a web portal either belonging to the practice or a subcontracted vendor such as VetSource, Vet Centric, MyVetDirect, Henry Schein or other online portal vendors. Internet ancillary products are expensed separately under 6804 Ancillary Internet Costs. Subcontracted vendors usually pay the practice the net amount of sales made to clients, so a journal entry may be required to record sales at gross (in account 5130) and the related cost here.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy, Internet Sales

ALL[↑ Back to Table of Contents](#)**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[↑ Back to Table of Contents](#)

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 StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy, Internet Sales**E-LA**

Equine-specific.

[↑ Back to Table of Contents](#)**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 StatementGL ACCOUNT GROUPING:
Pharmacy

NORMAL BAL.: Debit

PARENT: 6100

SERVICE LINES:
Pharmacy**E-LA**[↑ Back to Table of Contents](#)**Dietary****5200****Dietary Product Revenue****Revenue****[AV]**

Parent account for dietary product sales.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Dietary

NORMAL BAL.: Credit

SERVICE LINES: Dietary

ALL[↑ Back to Table of Contents](#)**5201****Therapeutic Diet Revenue****Revenue****[AV]**

This revenue center includes fees related to any food that is sold as a medical recommendation to support a patient suffering from a diagnosed specific medical health problem. While often called prescription diets, they do not by law require a veterinarian to prescribe them but manufacturers do frequently limit their sales through veterinarians and veterinary hospitals. Do not include therapeutic brand treats, they are tracked in 5802 Ancillary Pet Supplies/Retail

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Credit

PARENT: 5200

SERVICE LINES: Dietary

ALL[↑ Back to Table of Contents](#)

5202**Retail Diet Revenue**

Revenue

[AV]

This revenue center includes fees related to any food that is sold as a wellness/maintenance diet, pediatric diet or traditional food WITHOUT a specific therapeutic dietary formulation for a diagnosed medical health problem. Do not include treats, they are tracked in 5802 Ancillary Pet Supplies/Retail.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Credit

PARENT: 5200

SERVICE LINES: Dietary

ALL

[↑ Back to Table of Contents](#)**5203****Internet Diet Revenue**

Revenue

[AV]

CA: This revenue center includes gross revenues resulting from dietary sales made through a practice via portal regardless of whether it is through a subcontracted vendor (Hills to Home, Purina, vRxPro, VetSource, etc.) Also include income from dietary products billed by the practice but shipped directly to the client. Note: Internet sales are not generated through the practice's PIMs, therefore, this revenue center does not need to be set up in your practice's PIMs. Use the vendor reports to find the gross revenue to enter into DATALINK (in the Non-PIMs section on the revenue window). Several of the online store providers email a report to the practice owner each quarter. Check with your online store provider for details.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Credit

PARENT: 5200

SERVICE LINES: Dietary,
Internet Sales

CA

CA COA only — not in equine addendum.

[↑ Back to Table of Contents](#)**6200****Dietary Product Costs**

COGS

[AV]

Parent for dietary product costs.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Dietary

NORMAL BAL.: Debit

SERVICE LINES: Dietary

ALL

[↑ Back to Table of Contents](#)**6201****Therapeutic Diet Costs**

COGS

[AV]

Record to this account the cost of pet foods that are sold as a therapeutic medical recommendation to address a patient's diagnosed medical health.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Debit

PARENT: 6200

SERVICE LINES: Dietary

ALL

[↑ Back to Table of Contents](#)

6202**Retail Diet Costs****COGS****[AV]**

Record the cost of pet foods that are sold as a wellness/maintenance diet, pediatric diet or traditional food WITHOUT a specific therapeutic dietary formulation for a diagnosed medical health problem.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Debit

PARENT: 6200

SERVICE LINES: Dietary

ALL[↑ Back to Table of Contents](#)**6203****Internet Diet Costs****COGS****[AV]**

CA: Includes the cost of diets resulting from sales made through a web portal either belonging to the practice or a subcontracted vendor such as Hills to Home, Purina, Vetsource, vRxPro etc. Subcontracted vendors usually pay the practice the net sales made to clients, so you want to capture to the gross sales in account 5203 Internet Diet Revenue and the related cost here to get the net amount recorded in your financials and bank account.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Dietary

NORMAL BAL.: Debit

PARENT: 6200

SERVICE LINES: Dietary,
Internet Sales**CA**

CA COA only.

[↑ Back to Table of Contents](#)**Laboratory****5300****Laboratory Revenue****Revenue****[AV]**

Segregating in-house and reference lab revenue and expense allows a practice to easily track expenses as a percentage of revenue for each. Having these metrics allows a practice to monitor lab service fee capture, reference lab price increases, use of in-house reagents, use of lab services, etc. in a timely and efficient manner.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Credit

SERVICE LINES: Laboratory

ALL[↑ Back to Table of Contents](#)

5301**In-House Lab Revenue****Revenue****[AV]**

CA: This revenue center includes fees related to in-house laboratory includes any pre-surgical operatory tests, CBCs (complete blood counts), serum/blood chemistries, urinalyses, fecal analyses, cytology analyses, and semen evaluations completed by practice employees using practice laboratory equipment and supplies. Skin scraping, phlebotomy, blind or ultrasound guided cystocentesis, or fine needle aspirate fees resulting from specimen collection (chemistry, cytology, and/or biopsy interpretation) should be included in this account.

E-LA: This revenue center includes In-house CBC, Chem, Lytes, Fibrinogen, SAA, Fecals, In-house cultures, cytology etc. Ultrasound and radiograph guidance fees are not in this category. Revenue from obtaining the samples are not included in this account.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Credit

PARENT: 5300

SERVICE LINES:
Laboratory

ALL[↑ Back to Table of Contents](#)**5302****Outside Lab Revenue****Revenue****[AV]**

CA: This revenue center includes fees related to income from outside lab tests such as state diagnostic labs, private reference labs such as Antech, IDEXX, etc. Includes phlebotomy and urine collection fees including cystocentesis for urine testing, histopathology and necropsy fees when performed by an outside lab.

E-LA: This revenue center includes outside Lab costs including shipping, Health certificates included since Global Vet Link charges fee. Global Vet Link charges are located in this account.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Credit

PARENT: 5300

SERVICE LINES:
Laboratory

ALL[↑ Back to Table of Contents](#)**6300****Laboratory Costs****COGS****[AV]**

Parent for lab costs.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Debit

SERVICE LINES: Laboratory

ALL[↑ Back to Table of Contents](#)**6301****In-House Lab Costs****COGS****[AV]**

Record the cost of any lab supplies, reagents or expendables along with minor non-depreciable equipment used in performing in-house lab testing here. This account does not include the cost of significant equipment repairs, maintenance, and service agreements which should be expensed separately under 7520 Maintenance, 7530 Service Contracts or 7570 Repairs. New capital equipment over \$500 should be entered as an asset & depreciated.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Debit

PARENT: 6300

SERVICE LINES:
Laboratory

ALL[↑ Back to Table of Contents](#)

6302**Outside (Reference) Lab Costs****COGS****[AV]**

This account includes the cost of supplies or charges by reference lab for performing outside lab testing, histopathology and necropsy. Includes cost of mailing samples to lab and laboratory pathologist consulting fees.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Laboratory

NORMAL BAL.: Debit

PARENT: 6300

SERVICE LINES:
Laboratory**ALL**[↑ Back to Table of Contents](#)**Imaging****5400****Imaging Revenue****Revenue****[AV]**

Parent grouping for all imaging revenue.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Imaging

NORMAL BAL.: Credit

SERVICE LINES: Imaging

ALL[↑ Back to Table of Contents](#)**5403****X-Ray Revenue****Revenue****[AV]**

This revenue center includes fees for radiographs and in-house interpretation of radiographic studies, including Penn Hip and OFA fees.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

ALL[↑ Back to Table of Contents](#)**5404****Dental X-Ray Revenue****Revenue****[AV]**

This revenue center includes fees related to income from dental radiographs and in-house interpretation.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging,
Dentistry**ALL**[↑ Back to Table of Contents](#)**5405****CT Services Revenue****Revenue****[AV]**

This revenue center includes income from fees derived from image studies via computerized tomography technology and in-house interpretation.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

ALL[↑ Back to Table of Contents](#)

5410**Ultrasound Services Revenue****Revenue****[AV]**

CA: This revenue center includes income from fees derived from ultrasound imaging procedures and in-house interpretation. Include income for needle aspirate along with ultrasound guided fine needle and Trucut biopsies procedure fees. Ultrasound guided urine cystocentesis fees should be included in lab services account 5301 or 5302.

E-LA: The revenue center includes income from fees derived from ultrasound imaging procedures and their interpretation. This revenue center does not include U/S guided injections, aspirates, and supplies.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

ALL[↑ Back to Table of Contents](#)**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.

[↑ Back to Table of Contents](#)**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 Statement

GL 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 Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5410

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

Equine sub-account.

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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](#)**5415****MRI Services Revenue**

Revenue

[AV]

This revenue center includes income from fees derived from MRI (Magnetic Resonance Imaging) scan procedures, and in-house study interpretation.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging

ALL

[↑ Back to Table of Contents](#)**5420****Specialist (Imaging) Consultation Revenue**

Revenue

[AV]

This revenue center includes fees derived from imaging consultations by a radiology service or a board-certified veterinarian with specialty credentials. Do not include EKG consultations here, they are tracked in 5030.

Tip: If the PIMS category description field doesn't support the character length of this description it can be shortened to 5420 Imaging Specialist Consults.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Credit

PARENT: 5400

SERVICE LINES: Imaging,
Specialist

ALL

[↑ 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.

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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.

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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](#)**6400****Imaging Costs**

COGS

[AV]

Includes imaging consultations provided by outside consultants. Includes purchases of radiographic film, processing chemicals and supplies, contrast materials, lead shields, radiation monitoring badge contracts, and labeling supplies. Also include OFA and PennHIP fees and outside radiologist/ cardiologist imaging service consultant fees to this account.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Imaging

NORMAL BAL.: Debit

SERVICE LINES: Imaging

ALL

[↑ Back to Table of Contents](#)**6403****X-Ray Costs**

COGS

[AV]

CA: Storage for digital radiographs should be included in 6403

E-LA: Includes transactional expenses, radiology supplies, monitoring badges, storage/processing/distribution services, and registration/inspection fees. Equipment is posted in a different category as a fixed asset. Do not record or staff time to run. Include outside interpretation fees. Service contracts not included.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

ALL

[↑ Back to Table of Contents](#)**6404****Dental X-Ray Costs**

COGS

[AV]

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging,
Dentistry

ALL

[↑ Back to Table of Contents](#)**6405****CT Costs**

COGS

[AV]

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

ALL

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6410**Ultrasound Costs****COGS****[AV]**

E-LA: Costs associates with ultrasound that would not be consumables. 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

ALL

No CA definition

[↑ Back to Table of Contents](#)**6414****Ultrasound Costs – Reproduction****COGS****[EM]**

Reproductive ultrasound consumable costs.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6410

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

Equine sub-account.

[↑ Back to Table of Contents](#)**6415****MRI Costs****COGS****[AV]**FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging

ALL[↑ Back to Table of Contents](#)**6420****Imaging Consultation Costs****COGS****[AV]**

Off-site radiology/AI reading service costs. On-site boarded radiologist fees under 7085.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Imaging

NORMAL BAL.: Debit

PARENT: 6400

SERVICE LINES: Imaging,
Specialist**ALL**[↑ Back to Table of Contents](#)**6421****PET 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.

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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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Surgery**5500****Surgery Revenue****Revenue****[AV]**

E-LA: This revenue center includes center includes income from fees resulting from surgery room usage, surgical instrument or pack usage, surgical disposables and supplies (sutures, surgical drapes, glove etc.) Surgeon fees, surgical implants, and plates and screws. Include orthopedic surgery, soft tissue surgery, laparoscopy, arthroscopy, tenoscopy and URT endoscopic surgery. It would not include patient care, fluids, imaging, anesthesia, laboratory, diagnostics or dispensing.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Surgery

NORMAL BAL.: Credit

SERVICE LINES: Surgery

ALL[↑ Back to Table of Contents](#)**5510****Non-Specialist Surgery Revenue****Revenue****[AV]**

CA: This revenue center includes income from fees resulting from surgery room usage, surgical instrument or pack usage, surgical disposables and supplies (sutures, surgical drapes, gloves, etc.), non-specialist surgeon fees, surgical implants, and plates and screws. Include orthopedic surgery, soft tissue surgery, and cryotherapy fee income, as well as laparoscopy and endoscopy income. Do not include fluid therapy items or anesthesia items here. If any surgeries are set up as Groups or Bundles in the PIMS, ensure each item that makes up the group/bundle are coded to the correct VMG category/subcategory so that the revenue is recognized appropriately.

E-LA: This revenue center includes income from fees resulting from surgery room usage, surgical instrument or pack usage, surgical disposables and supplies (sutures, surgical drapes, gloves, etc.), surgeon fees, surgical implants, and plates and screws. Include orthopedic surgery, soft tissue surgery, and cryotherapy fee income, as well as laparoscopy and endoscopy income. If ovariohysterectomy (OHE/Spay), castration (neuter), and declaw procedures are bundled with anesthesia/analgesia as a single fee, the total fee charged should be included here. It would not include patient care, fluids, imaging, laboratory, diagnostics or dispensing.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5500

SERVICE LINES: Surgery

ALL[↑ Back to Table of Contents](#)**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 StatementGL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5510

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

Equine sub-account.

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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](#)**5520****Specialist Surgery Revenue**

Revenue

[AV]

CA: This revenue center includes only those surgery services provided by a board-certified veterinarian with specialty credentials from an ABVS/AVMA-recognized veterinary surgery specialty organization. Services could be provided either by a traveling contract surgeon or a boarded staff surgeon if an employee of the practice. It should also include income from fees resulting from surgery room usage, surgical instrument or pack usage, surgical disposables and supplies (sutures, surgical drapes, gloves, etc.), surgeon fees, surgical implants, and plates and screws. Include orthopedic surgery, soft tissue surgery, and cryotherapy fee income, as well as laparoscopy and endoscopy income. Do not include fluid therapy items or anesthesia items here. If any surgeries are set up as Groups or Bundles in the PIMS, ensure each item that makes up the group/bundle are coded to the correct VMG category/subcategory so that the revenue is recognized appropriately.

E-LA: This revenue center includes only those surgery services provided by a board-certified veterinarian with specialty credentials from an ABVS/AVMA-recognized veterinary surgery specialty organization. Services could be provided either by a traveling contract surgeon or a boarded staff surgeon if an employee of the practice. It should also include income from fees resulting from surgery room usage, surgical instrument or pack usage, surgical disposables and supplies (sutures, surgical drapes, gloves, etc.), surgeon fees, surgical implants, and plates and screws. Include orthopedic surgery, soft tissue surgery, and cryotherapy fee income, as well as laparoscopy and endoscopy income. If ovariohysterectomy (OHE/Spay), castration (neuter), and declaw procedures are bundled with anesthesia/analgesia as a single fee, the total fee charged should be included here. It would not include patient care, fluids, imaging, laboratory, diagnostics or dispensing unless directly performed by the surgeon.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Surgery

NORMAL BAL.: Credit

PARENT: 5500

SERVICE LINES: Surgery, Specialist

ALL[↑ 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]

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

E-LA

Equine sub-account.

[↑ Back to Table of Contents](#)
6500**Surgery Costs**

COGS

[AV]

CA: This account is used to record all the supply costs related to surgical procedures including bone plates, screws, implants, fixators, suture material and needles, penrose drains, nitrogen, ethylene oxide, sterilization supplies, instrument cleaning supplies, sterile-field drapes, gowns, surgical gloves, small instruments not capitalized, and similar disposables, consumables, and supplies. Include non-capitalized equipment and parts for non-invasive endoscopic procedures, laser and cautery surgery, and sterilization needs. Do not record equipment repairs, maintenance, or service contracts in this account, which should be expensed separately under 7520 Maintenance, 7530 Service Contracts, or 7570 Repairs. If a surgery is performed in another hospital, but billed by your hospital, invoice the client in the normal way, splitting it into anesthesia, surgery and other appropriate fees. The fee paid to the other surgeon or hospital should also be split between 7085 Veterinary Specialist - Contractor Payments, 6500 Surgery Costs, and any other appropriate categories. Mobile surgeons who perform surgeries in hospital are paid under 7085 Veterinary Specialist – Contractor Payments.

E-LA: Includes suture, needles, penrose drains, nitrogen, ethylene oxide, sterilization supplies, instrument cleaning supplies, drapes, gowns, surgical gloves, small instruments, instruments/medical devices not capitalized, other surgical disposables/supplies, and other expenses directly related to surgery, except for technical skills and labor

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING: Surgery

NORMAL BAL.: Debit

SERVICE LINES: Surgery

ALL
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Anesthesia**5600****Anesthesia, Sedatives, Tranquilizers Revenue****Revenue****[AV]**

CA: This revenue center includes income from fees from inhaled and/or injectable meds that alter the perception of consciousness, pain and/or the sensation of the animal. Includes all inhaled and injectable anesthetics, analgesics, anxiolytics, sedatives, tranquilizers and reversals such as midazolam, Marcaine®, bupivacaine, DexDomitor®, Dormosedan®, Telazol®, lidocaine, propofol, Alfaxan®, epidural nerve blocks, local and dental nerve blocks. Topical and patch items should be tracked under 5105 Pharmacy FDA Rx Meds (i.e., Zorbium, Fentanyl patch), as should NSAID/NSAID like drugs. Also, include income from anesthetic monitoring. Tip: if the PIMS category description field doesn't support the character length of this description it can be shortened to 5600 Anesthesia, Sed., Tranq.

E-LA: This revenue center includes income from fees from inhaled and/or injectable meds that alter the perception of consciousness, pain, and/or the sensation of the animal. Includes all inhaled and injectable anesthetics, controlled substances, sedation, epidurals, and reversals. Also includes income from anesthetic monitoring

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Anesthesia

NORMAL BAL.: Credit

SERVICE LINES: Anesthesia

ALL

EQ: Includes controlled substances, sedation, epidurals.

[↑ Back to Table of Contents](#)**6600****Anesthesia, Sedatives, Tranquilizers Costs****COGS****[AV]**

CA: This cost center includes expenses for inhaled and/or injectable meds that alter the perception of consciousness, pain and/or the sensation of the animal. Includes all inhaled and injectable anesthetics, analgesics, anxiolytics, sedatives, tranquilizers and reversals (such as Midazolam, Marcaine, Bupivacaine, DexDomitor, Dormosedan, Telazol, Lidocaine, Propofol, Alfaxan, etc.), epidural nerve blocks, local & dental nerve blocks and topical anesthetics. Oral and/or patch versions of these medicines should be coded as FDA RX 6105 as should NSAID/NSAID like drugs. Injectable NSAIDs should be coded to 6110. Oxygen, F-air filters, soda lime, endotracheal tubes. Includes parts, supplies for anesthesia, monitoring and waste gas scavenging equipment. Also includes non-capitalized monitoring, anesthesia and waste gas scavenging equipment. Does not include cost of equipment repairs, maintenance and service agreements which should be expensed under 7520 Maintenance Expense, 7530 Service Contract Expense or 7570 Repair Expense. New capital equipment over \$500 should be entered as an asset and depreciated.

E-LA: This cost center includes expenses for inhaled and/or injectable meds that alter the perception of consciousness, pain, and/or the sensation of the animal. Includes all inhaled and injectable anesthetics, controlled substances, anxiolytics, sedatives, tranquilizers, and reversals (such as Midazolam, Marcaine, Bupivacaine, Xylazine, Ace, Dormosedan, Telazol, Lidocaine, Propofol, etc.), epidural nerve blocks, and topical anesthetics. Oral and/or patch versions of these medicines should be coded as FDA RX 6105 as should NSAID/NSAID like drugs. Injectable NSAIDs should be coded to 6110. Oxygen, F-air filters, soda lime, endotracheal tubes. Includes parts, supplies for anesthesia, monitoring and waste gas scavenging equipment. Also includes non-capitalized monitoring, anesthesia, and waste gas scavenging equipment. Does not include cost of equipment repairs, maintenance and service agreements which should be expensed under 7520 Maintenance Expense, 7530 Service Contract Expense or 7570 Repair Expense. New capital equipment over \$500 should be entered as an asset and depreciated.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Anesthesia

NORMAL BAL.: Debit

SERVICE LINES: Anesthesia

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Dentistry**5700****Dentistry Revenue****Revenue****[AV]**

CA: This revenue center includes income from fees from dental prophylaxis, extractions, orthodontics, endodontics, and products applied to teeth or defects in the dental operatory. Includes oral surgery related to dental procedures such as gingival flaps etc. Do not include dental treats, toothpaste/toothbrushes, they are tracked in 5801 Ancillary OTC Products. Do not include dental blocks, this is tracked in 5600 Anesthesia, Sedatives, Tranquilizers.

E-LA: This revenue center includes dental exams, floats, dental equilibration, and teeth extractions, Nerve block professional fees (does not include local anesthetic). Sinus lavages and trephination are located in surgery revenue.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Dentistry

NORMAL BAL.: Credit

SERVICE LINES: Dentistry

ALL[↑ Back to Table of Contents](#)**6700****Dentistry Costs****COGS****[AV]**

Use this account to record the costs of all non-capitalized dental instruments, equipment and supplies. Include dental products used on the teeth in the operatory, such as Doxirobe® and OraVet®. Home-use dental hygiene products are expensed elsewhere, depending on whether it is an FDA (6100) or an OTC (6801) product. Do not record equipment repairs, maintenance, or service contracts in this account, which should be expensed separately under 7520 Maintenance, 7530 Service Contracts, or 7570 Repairs. New capital equipment over \$500 should be entered as an asset & depreciated.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Dentistry

NORMAL BAL.: Debit

SERVICE LINES: Dentistry

ALL[↑ Back to Table of Contents](#)**Ancillary****5800****Ancillary Products & Services Revenue****Revenue****[AV]**

Parent grouping for OTC products, pet supplies, retail items, etc.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Credit

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)

5801**OTC Products, Shampoos, & Nutraceutical Revenue****Revenue****[AV]**

CA: This revenue center includes income from fees from over-the-counter nutraceuticals, and therapeutic products including shampoos, Chinese herbs and homeopathic products, dental hygiene products (including dental treats), blood glucose testing kits & strips sold/rented for at home use, probiotics, vitamins (not injectable vitamins). Also includes Elizabethan anti-self mutilation type collars, medical suits and sleeves/wraps, Thundershirts, behavior modifying non- VMG/AAHA Companion Animal Field Definitions 25 FDA therapeutics and other products used in behavior therapy.

Tip: if the PIMS category description field doesn't support the character length of this description it can be shortened to 5801 OTC Products.

E-LA addendum: This revenue center includes electrolytes, OTC medications, Psyllium, Vitamins, Probiotics, etc

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Credit

PARENT: 5800

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)**5802****Pet Supplies Retail Revenue****Revenue****[AV]**

This revenue center includes income from non-therapeutic, retail sales of leashes, harnesses, collars, toys, brushes, flea combs, grooming sprays, candles, milk replacers, pet treats, deodorants, nail trimmers, pet carriers, pet ID tags, pill cutters, cat litter and also city and county license tags/fees (not rabies tags which go under 5001 vaccinations).

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Credit

PARENT: 5800

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)**5803****Non-FDA Flea & Tick Control Product Revenue****Revenue****[AV]**

This revenue center includes income from non-FDA flea control products such as Frontline®, Seresto®, Capstar®, Vectra®, as well as flea sprays, powders, dips, and premise treatments.

Tip: if the PIMS category description field doesn't support the character length of this description it can be shortened to 5803 Non FDA Rx Flea/Tick.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Credit

PARENT: 5800

SERVICE LINES: Ancillary,
Preventive Care**ALL**[↑ Back to Table of Contents](#)

5804**Internet Ancillary Product Revenue****Revenue****[AV]**

This revenue center includes income from fees related to internet ancillary product sales made through a practice via portal regardless of whether it is through a subcontracted vendor (VetSource, MyVetDirect, etc.). Also includes income from ancillary products billed by the practice but shipped directly to the client.

Note: Internet sales are not generated through the practice's PIMs, therefore, this revenue center does not need to be set up in your practice's PIMs. Use the vendor reports to find the gross revenue to enter into DATALINK (in the Non PIMs section on the revenue window).

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Credit

PARENT: 5800

SERVICE LINES: Ancillary,
Internet Sales

ALL[↑ Back to Table of Contents](#)**5805****Farrier Services Revenue****Revenue****[EM]**

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

E-LA

Equine-specific.

[↑ Back to Table of Contents](#)**6800****Ancillary Products & Services Costs****COGS****[AV]**

Parent for ancillary product/service costs.

FINANCIAL REPORT: Income
Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)**6801****OTC Products, Shampoos, & Nutraceutical Costs****COGS****[AV]**

Includes all therapeutic OTC products, probiotics, dental hygiene OTC products including Greenies, nutraceuticals, vitamins, alternative medicine and acupuncture products such as needles and Chinese herbs, Elizabethan self-mutilation type collars, non-FDA shampoos, behavior modifying products used in behavior therapy including Soft Paws and Thunder Shirts.

FINANCIAL REPORT:
Income Statement

GL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

PARENT: 6800

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)

6802**Pet Supply Costs****COGS****[AV]**

Record all retail-sales costs of products sold in the veterinary hospital. Examples include non_x0002_medical products such as leashes, harnesses, collars, toys, point of purchase items, brushes, grooming sprays, candles, milk replacers, deodorants, nail trimmers, flea combs, pet treats, pet carriers, pet ID tags, pill cutters, pet booties, etc. Air fresheners purchased for resale would be expensed as 6802 Pet Supply Costs. If some are used in hospital, you may do a journal entry adjustment to shift the cost to 7870 Office Supply Expense. Include city/county license tags in this account.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

PARENT: 6800

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)**6803****Non-FDA Flea/Tick Control Costs****COGS****[AV]**

Include all EPA non-FDA flea control products such as topically applied products (Frontline, Activyl, Vectra, Certifect, Cheristin, etc.), Capstar, sprays, powders, dips, and premise treatments. Flea shampoos are all in 6801 OTC Products, Shampoos & Nutraceutical Costs.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

PARENT: 6800

SERVICE LINES: Ancillary

ALL[↑ Back to Table of Contents](#)**6804****Internet Ancillary Retail Sales Costs****COGS****[AV]**

Record costs in this account resulting from ancillary product sales made through a practice web portal. If not separated from Internet pharmacy costs, include all in account number 6130 Internet Pharmacy Costs.

FINANCIAL REPORT:
Income StatementGL ACCOUNT GROUPING:
Ancillary

NORMAL BAL.: Debit

PARENT: 6800

SERVICE LINES: Ancillary,
Internet Sales**ALL**[↑ Back to Table of Contents](#)**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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Boarding**5825****Boarding Revenue****Revenue****[AV]**

This revenue center includes income from fees from boarding and daycare services. If revenues from daycare services are substantial, a separate subaccount can be used. If hospitalization is required due to medical condition treatment, doctor observation and nursing need, use account 5020 Prof. Services Hospitalization & Treatments. Medication administration for boarding pets should be tracked under 5020 Prof. Services Hospitalization & Treatments. If your practice offers minimal boarding services, please track these boarding services under 5020 Prof. Services Hospitalization & Treatments.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Boarding

NORMAL BAL.: Credit

SERVICE LINES: Boarding

ALL[↑ Back to Table of Contents](#)**6825****Boarding Costs****COGS****[AV]**

Costs to record in this account include supplies, food, bedding, and litter used exclusively for the maintenance of boarded and/or hospitalized animals. If your practice does not have boarding, move all boarding expenses to 6020 Exam, Hospitalization and Treatment. Do not include medical and nursing supplies used for hospitalized animals. See income account 5825 for more information about the boarding profit center. Labor is recorded in the 7000 account services.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Boarding

NORMAL BAL.: Debit

SERVICE LINES: Boarding

ALL[↑ Back to Table of Contents](#)**Grooming****5850****Grooming Revenue****Revenue****[AV]**

This revenue center includes income from bathing & grooming services and associated anal gland expression and nail trim procedures, when provided by grooming personnel. Do not include fees related to treatment of medical conditions discovered during grooming services, such as ear care. If anesthesia or sedation is required to perform grooming services, these procedures are coded to anesthesia account 5600. Bathing, shave downs, sanitary trims performed by Techs or Assistants are coded to 5020 Prof. Services Hospitalization & Treatments. Nail trims and anal gland expression performed by Techs or Assistants are coded to 5010 Prof. Services Exams.

FINANCIAL REPORT: Income
StatementGL ACCOUNT GROUPING:
Grooming

NORMAL BAL.: Credit

SERVICE LINES: Grooming

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6850	Grooming Costs	COGS	[AV]
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Costs to record in this account include grooming supplies, gallon sized shampoos, and other products used in providing bathing and grooming services. If your practice does not provide grooming, move all grooming expenses to 6020 Exam, Hospitalization and Treatment. See income account 5850 for more information about the grooming profit center. Labor is recorded in the 7000 account services.

FINANCIAL REPORT: Income Statement	GL ACCOUNT GROUPING: Grooming	NORMAL BAL.: Debit	SERVICE LINES: Grooming
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ALL

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