

Chart of Accounts



Account	Type
Checking	Bank
Petty cash	Bank
Savings & short-term investment	Bank
Savings & short-term investment:Savings - Key Bank	Bank
Savings & short-term investment:U.S. Bank Savings Account	Bank
Savings & short-term investment:Scottrade	Bank
Accounts Receivable	Accounts Receivable
Salary Advance	Other Current Asset
Prepaid expenses	Other Current Asset
Furniture, Fixtures & Equipment	Fixed Asset
Furniture, Fixtures & Equipment:Computer Equipment	Fixed Asset
Furniture, Fixtures & Equipment:	Fixed Asset
Accum deprec- furn,fix,equip	
Equipment - Clinic	Fixed Asset
Equipment - Clinic:Acc. Depreciation - Equip	Fixed Asset
Vehicles	Fixed Asset
Other long-term assets	Other Asset
Accounts payable	Accounts Payable
Key Bank CC- C.W.	Credit Card
Key Bank -K.M	Credit Card
Key Bank Corp. J.W.	Credit Card
Accrued expenses - other	Other Current Liability
Accrued sales taxes	Other Current Liability
Deferred contract revenue	Other Current Liability
Payroll Liabilities	Other Current Liability
Long-term liabilities - other	Long Term Liability
Opening Bal Equity	Equity

Permanently restrict net assets	Equity
Permanently restrict net assets:Endowment net assets	Equity
Retained Earnings (Unrestrict)	Equity
INCOME	
FUNDRAISING	Income
Appeal Letters	Income
.....Pledges/Match challenges	Income
Special Events	Income
.....Micro-Chips	Income
.....Adoptions -	Income
....Licensing	Income
CONT./DONATIONS (Unsolicited)	Income
...Gifts in kind - goods & services	Income
...Coin Cans	Income
...Corporate/Business Contribution	Income
.....Business Contribution:Major Corp. Gifts	Income
...Foundations & Trusts	Income
.....Foundations & Trusts:Foundations-Corporate	Income
.....Foundations & Trusts:Foundation Inc.-Private	Income
...CONT./DONATIONS (Unsolicited):Individual gifts	Income
.....Individual Gifts - Small	Income
.....In Memory or Honor Of	Income
.....Major Gifts/Indiv.(+500)	Income
...Newsletters	Income
...Non-Profit Donations	Income
.....Non-Profit Donations:Major Non Profit Donations	Income
...Workplace Giving	Income
GRANTS	Income
...Corporate/business grants	Income

...Legacies & bequests	Income
...Legacies & bequests:Planned Gifts & Gift Agreements	Income
...State & Local Gov't Grants	Income
...Other Grants (Private)	Income
...Nonprofit organization grants	Income
PROGRAM INCOME	Income
...Tests Income	Income
...Vaccines	Income
...Spay & Neutering	Income
SALES Income	Income
...T-Shirts, Window Clings	Income
Cost of non-program sales	Cost of Goods Sold
EXPENSES:	
ADOPTION EXPENSES	Expense
CLINIC EXPENSES	Expense
...Clinic/Surgery Supplies	Expense
...Disposable Medical Equipment	Expense
...Drugs & Medical Supplies	Expense
...Non-Medical Supplies	Expense
...Test Kits (Optional)	Expense
...Vaccines (Optional)	Expense
...Facility Expenses	Expense
.....Building Maintenance	Expense
.....Rent, parking, other occupancy	Expense
.....Utilities	Expense
...Repairs-Medical Equipment	Expense
EVENTS, MEETINGS & CONF.	Expense
...Special Event Exp.-Other	Expense

...Lunches/Meetings - Board	Expense
...Meeting/Event Supplies	Expense
.....Speaker Expenses:Travel Expenses-Speaker	Expense
.....Speaker Expenses:Honorariums	Expense
...Meals/Food & Bev.	Expense
...Facility & Booth Rentals & Fees	Expense
...Equipment Rentals	Expense
TRAVEL EXPENSES	Expense
...Airfare, Auto, Trains, Bus	Expense
...Meals & Entertainment	Expense
...Hotel Expenses	Expense
INSURANCE	Expense
...Property Insurance	Expense
...Liability Insurance	Expense
INTEREST EXPENSE - GENERAL	Expense
OFFICE EXPENSES	Expense
...Bad debt expense	Expense
...Bank Service Fees	Expense
...Books, subscriptions, reference	Expense
...Dues & Publications	Expense
...Fines, penalties, judgements	Expense
...Food & Beverages-Office	Expense
...Fundraising Supplies	Expense
.....Fundraising Supplies:Coin Can Supplies	Expense
...Licenses & Permits	Expense
...Memberships/Subscriptions-M&G	Expense
...Office Supplies	
.....Software & Computer Supplies	Expense
.....Supplies -Other	Expense

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.....Postage & Shipping	Expense
.....Printing & Reproduction	Expense
.....Printing & Reproduction:Newsletters	Expense
.....Repairs -Office Equipment	Expense
.....Telephone & Telecommunications	Expense
STAFF EXPENSES	Expense
...Salaries and Wages	Expense
.....Clinic Support Staff Wages	Expense
.....Office & Admin Staff Salaries	Expense
.....Officers & Directors salaries	Expense
.....Vet. Salaries	Expense
.....Salary & Wages - Temp & Other	Expense
...Professional fees - other	Expense
.....Accounting & Bookkeeping fees	Expense
.....Professional fees - other:Legal fees	Expense
.....Professional fees - other:Temp. Contract Expenses	Expense
.....Web Design & Maint.	Expense
...Donated pro services	Expense
...Payroll taxes	Expense
...Staff development & education	Expense
...Payroll Service Fees	Expense
...Vet. Contract Fees	Expense
...Medical Insurance - Staff	Expense
TAXES	Expense
...Taxes - other	Expense
...B&O Taxes	Expense
...Sales taxes	Expense
Investment & Interest Inc.	Other Income