

### Chart of Accounts

ACCOUNT CODE	TITLE
<b><u>Current Assets</u></b>	
	1000 Cash
	1020 Accounts Receivable
	1040 Inventory - Work in Progress
	1060 Prepayments
<b><u>Property, Plant, &amp; Equipment</u></b>	
	1100 Equipment - Lab
	1101 Accumulated Depreciation-Lab Equip
	1110 Equipment - Office
	1111 Accumulated Depreciation-Office Equip
	1200 Leasehold Improvements
	Accumulated Amortization-Leasehold
	1201 Improvement
<b><u>Other Assets</u></b>	
	1800 Deposits
<b><u>Current Liabilities</u></b>	
	2000 Current Note Payable
	2010 Accounts Payable
	2030 Accrued Wages and Payroll Taxes Withheld
<b><u>Long Term Liabilities</u></b>	
	2100 Note Payable
<b><u>Equity</u></b>	
	3000 Common Stock
	3001 Retained Earnings
<b><u>Revenue</u></b>	
	4000 Commercial Sales
	4010 Grant Revenue
	4020 Interest Income

**Direct Program Costs**

5000 Direct Labor  
5100 Consultants  
5200 Equipment  
5300 Materials and Supplies  
5400 Travel  
5500 Other/Misc  
5600 Consortium/Contractual

**Fringe Benefits**

6010 Vacation  
6015 Holidays  
6020 Sick Leave  
6025 Payroll Taxes  
6030 401(k) Plan  
6035 Group Insurance

**Overhead**

7000 Overhead Labor  
7110 Amortization-Leasehold Improvements  
7120 Depreciation-Lab Equipment  
7130 Depreciation-Office Equipment  
7140 Rent  
7150 Utilities  
7160 Telephone  
7170 Equipment Rental  
7180 Expendable Equipment  
7190 Repairs & Maintenance  
7200 General Lab Supplies  
7210 Travel  
7220 Consultants  
7230 Waste Diposal  
7240 Training

**G&A**

8000 G&A Labor  
8010 Amortization-Leasehold Improvements  
8015 Depreciation-Office Equipment  
8020 Rent  
8030 Utilities  
8040 Telephone

8050 Equipment Rental  
8060 Expendable Equipment  
8070 Repairs & Maintenance  
8080 Office Supplies  
8090 Travel  
8100 Consultants  
8110 Legal & Accounting  
8120 Liability Insurance  
8130 Licenses  
8140 Dues & Subscriptions  
8150 Postage  
8160 Recruitment/Relocation

8800 IR&D Labor

**Unallowables**

9000 Interest Expense  
9010 Contributions  
9015 Exhibits