



# Chart of Accounts List

Display Level: 4



## CURRENT BALANCE

### Assets

#### CTA - Current Assets

##### 10000 - Bank Accounts

➔ 10005-00 - Checking Account 1 (CORP)	\$ 1,497,595
➔ 10010-00 - Checking Account 2 (CORP)	\$ 471,929
➔ 10015-00 - Checking Account Payroll (CORP)	\$ -
➔ 10020-00 - Savings Account (CORP)	\$ -
➔ 10025-00 - EFT Clearing Account (CORP)	\$ -
➔ 10030-00 - Cash on Hand (CORP)	\$ -
➔ 10098-00 - Petty Cash (CORP)	\$ -
➔ 10099-00 - Check Clearing Account (CORP)	\$ 102,662

Total 10000 - Bank Accounts \$ 2,072,187

##### 11000 - Accounts Receivable

➔ 11005-00 - Accounts Receivable (CORP)	\$ 354,187
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Total 11000 - Accounts Receivable \$ 354,187

##### 12000 - Inventory

➔ 12005-00 - Inventory - Finished Goods - Packaged (CORP)	\$ 308,693
➔ 12010-00 - Inventory - Finished Goods - Kegged (CORP)	\$ 1,690,189
➔ 12015-00 - Inventory - Packaging (CORP)	\$ 173,026
➔ 12020-00 - Inventory - Raw Materials (CORP)	\$ 1,877,528
➔ 12025-00 - Inventory - Brewery POS & Merchandise (CORP)	\$ 56,498
➔ 12030-00 - Inventory - Restaurant Food & Beverage (CORP)	\$ -
➔ 12035-00 - Inventory - Retail Merchandise (CORP)	\$ -
➔ 12505-00 - Semi Finished Good - Wort (CORP)	\$ 6,024
➔ 12510-00 - Semi Finished Good - Green Beer (CORP)	\$ 99,149
➔ 12515-00 - Semi Finished Good - Dry Hopped Beer (CORP)	\$ 8,350
➔ 12520-00 - Semi Finished Good - Barrel Aged Beer (CORP)	\$ 5,134
➔ 12525-00 - Semi Finished Good - Bright Beer (CORP)	\$ 22,425

Total 12000 - Inventory \$ 4,247,017

##### 13000 - WIP

➔ 13005-00 - WIP - Wort (CORP)	\$(594)
➔ 13010-00 - WIP - Green Beer (CORP)	\$ -
➔ 13015-00 - WIP - Dry Hopped Beer (CORP)	\$ 15
➔ 13020-00 - WIP - Barrel Aged Beer (CORP)	\$(1,283)
➔ 13025-00 - WIP - Bright Beer (CORP)	\$ -
➔ 13030-00 - WIP - Finished Goods (CORP)	\$ -

Total 13000 - WIP \$(1,862)



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## CURRENT BALANCE

### Assets

#### CTA - Current Assets

##### 15000 - Other Current Assets

➔ 15005-00 - A/P Down Payments (CORP)	\$ -
➔ 15010-00 - Prepaid Raw Materials (CORP)	\$ -
➔ 15015-00 - Prepaid Expenses (CORP)	\$ -
➔ 15020-00 - Prepaid Insurance (CORP)	\$ -
➔ 15025-00 - Prepaid Taxes (CORP)	\$ -
➔ 15030-00 - Employee Advances Receivable (CORP)	\$ -
➔ 15035-00 - ACH Holding (CORP)	\$ -
➔ 15040-00 - Undeposited Funds (CORP)	\$ -
<b>Total 15000 - Other Current Assets</b>	<b>\$ -</b>

#### Total CTA - Current Assets

\$ 6,671,530

#### LTA - Long Term Assets

##### 16000 - Fixed Assets

➔ 16005-00 - Brewing Equipment (CORP)	\$ -
➔ 16010-00 - Build Cost (CORP)	\$ -
➔ 16015-00 - Build Improvements (CORP)	\$ -
➔ 16020-00 - Computer/Software/Phone (CORP)	\$ -
➔ 16025-00 - Kegs / Cooperage (CORP)	\$ -
➔ 16030-00 - Land (CORP)	\$ -
➔ 16035-00 - Office Equipment & Furniture (CORP)	\$ -
➔ 16040-00 - Taproom Equipment (CORP)	\$ -
➔ 16045-00 - Pallets (CORP)	\$ -
➔ 16050-00 - Security Deposits (CORP)	\$ -
➔ 16055-00 - Construction in Process (CORP)	\$ -
➔ 16060-00 - Trademark (CORP)	\$ -
<b>Total 16000 - Fixed Assets</b>	<b>\$ -</b>

##### 17000 - Accumulated Depreciation

➔ 17005-00 - Accum Deprec: Brewing Equipment (CORP)	\$ -
➔ 17010-00 - Accum Deprec: Build Cost (CORP)	\$ -
➔ 17015-00 - Accum Deprec: Build Improvements (CORP)	\$ -
➔ 17020-00 - Accum Deprec: Computer/Software/Phone (CORP)	\$ -
➔ 17025-00 - Accum Deprec: Kegs (CORP)	\$ -
➔ 17030-00 - Accum Deprec: Land Improvements (CORP)	\$ -
➔ 17035-00 - Accum Deprec: Office Equipment & Furniture (CORP)	\$ -
➔ 17040-00 - Accum Deprec: Taproom Equipment (CORP)	\$ -
<b>Total 17000 - Accumulated Depreciation</b>	<b>\$ -</b>

#### Total LTA - Long Term Assets

\$ -

#### OTA - Other Assets



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## CURRENT BALANCE

### Assets

#### OTA - Other Assets

##### 18000 - Other Assets

➔ 18005-00 - Accum Amort: Loan Fees (CORP)	\$ -
➔ 18010-00 - Loan Fees (CORP)	\$ -
➔ 18015-00 - Bank Transfers (CORP)	\$ -
➔ 18020-00 - Cash Discounts (CORP)	\$ -
➔ 18025-00 - Cash Discount Clearing (CORP)	\$ -
➔ 18035-00 - Clearing Account (CORP)	\$ -
➔ 18040-00 - Contract Brewing Clearing Account (CORP)	\$ -

Total 18000 - Other Assets \$ -

#### Total OTA - Other Assets

\$ -

#### AST-SYS - System Assets

##### 19000 - System Assets

➔ 19990-99 - System Asset - Suspense Account (SYS)	\$ -
➔ 19991-99 - System Assets - Checking Account (SYS)	\$(238,395)
➔ 19992-99 - System Assets - AR Account (SYS)	\$ -
➔ 19993-99 - System Assets - Inventory Suspense (SYS)	\$ -
➔ 19999-99 - System Assets (SYS)	\$ -

Total 19000 - System Assets \$(238,395)

#### Total AST-SYS - System Assets

\$(238,395)

### Total Assets

\$ 6,433,134

### Liabilities

#### CTL - Current Liabilities

##### 20000 - Accounts Payable

➔ 21015-00 - Accounts Payable (CORP)	\$ 70,088
➔ 20010-00 - Goods Received not Invoiced (CORP)	\$ 64,801

Total 20000 - Accounts Payable \$ 134,889

##### 21000 - Lines of Credit

➔ 21005-00 - Line of Credit (CORP)	\$ -
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Total 21000 - Lines of Credit \$ -

##### 22000 - Credit Card Liabilities

➔ 22005-00 - Credit Card #1 (CORP)	\$ -
➔ 22010-00 - Credit Card #2 (CORP)	\$ -

Total 22000 - Credit Card Liabilities \$ -



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CURRENT BALANCE

## Liabilities

### CTL - Current Liabilities

#### 23000 - Payroll Liabilities

➔ 23005-00 - 401k Payable (CORP)	\$ -
➔ 23010-00 - Accrued Wages (CORP)	\$ -
➔ 23015-00 - Payroll Tax Liabilities (CORP)	\$ -
➔ 23020-00 - Garnishments Payable (CORP)	\$ -
➔ 23025-00 - HSA Payable (CORP)	\$ -

Total 23000 - Payroll Liabilities \$ -

#### 24000 - Other Tax Liabilities

➔ 24005-00 - Excise Tax Payable (CORP)	\$ -
➔ 24010-00 - Property Tax Payable (CORP)	\$ -
➔ 24015-00 - Sales Tax Payable (CORP)	\$ -
➔ 24020-00 - State Tax Payable (CORP)	\$ -
➔ 24025-00 - Use Tax Payable (CORP)	\$ -

Total 24000 - Other Tax Liabilities \$ -

#### 25000 - Other Current Liabilities

➔ 25005-00 - Deposit - Kegs (Distributor) (CORP)	\$ 418,315
➔ 25010-00 - Deposit - Pallets (Distributor) (CORP)	\$ -
➔ 25015-00 - A/R Down Payments (CORP)	\$ -
➔ 25020-00 - Accrued Interest (CORP)	\$ -
➔ 25025-00 - Gift Card Liability (CORP)	\$ -
➔ 25030-00 - Landed Cost Clearing Account (CORP)	\$ -

Total 25000 - Other Current Liabilities \$ 418,315

#### 26000 - Labor & Overhead Clearing Accounts

➔ 26005-00 - Labor Clearing - Brewing (CORP)	\$ -
➔ 26010-00 - Labor Clearing - Cellar (CORP)	\$ -
➔ 26015-00 - Labor Clearing - Packaging - Kegging (CORP)	\$ -
➔ 26020-00 - Labor Clearing - Packaging - Bottling (CORP)	\$ -
➔ 26025-00 - Labor Clearing - Packaging - Canning (CORP)	\$ -
➔ 26030-00 - Overhead Clearing - Brewing (CORP)	\$ -
➔ 26035-00 - Overhead Clearing - Cellar (CORP)	\$ -
➔ 26040-00 - Overhead Clearing - Packaging (CORP)	\$ -

Total 26000 - Labor & Overhead Clearing Accounts \$ -

Total CTL - Current Liabilities \$ 553,204

### LTL - Long Term Liabilities

#### 27000 - Notes Payable

➔ 27005-00 - Note Payable - #1 (CORP)	\$ -
➔ 27010-00 - Note Payable - #2 (CORP)	\$ -
➔ 27015-00 - Note Payable - #3 (CORP)	\$ -

Total 27000 - Notes Payable \$ -



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## CURRENT BALANCE

### Liabilities

#### LTL - Long Term Liabilities

##### 28000 - Capital Leases

➔ 28005-00 - Capital Lease - #1 (CORP)	\$ -
➔ 28010-00 - Capital Lease - #2 (CORP)	\$ -
<b>Total 28000 - Capital Leases</b>	<b>\$ -</b>

#### Total LTL - Long Term Liabilities

\$ -

#### LIB-SYS - System Liabilities

##### 29000 - System Liabilities

➔ 29990-99 - System Liabilities - Suspense Account (SYS)	\$ -
➔ 29992-99 - System AP Account (SYS)	\$ -
➔ 29905-00 - Other Sys Liabilities (CORP)	\$ -
➔ 29999-00 - System Liabilities (CORP)	\$ -
<b>Total 29000 - System Liabilities</b>	<b>\$ -</b>

#### Total LIB-SYS - System Liabilities

\$ -

### Total Liabilities

**\$ 553,204**

### Equity

#### EQT - Equity

##### 30000 - Equity

➔ 30005-00 - Capital Stock: Members Equity (CORP)	\$ -
➔ 30010-00 - Excess Paid Capital (CORP)	\$ -
➔ 30015-00 - Retained Earnings (CORP)	\$ 4,148,429
➔ 30020-00 - Tax Distribution (CORP)	\$ -
➔ 30025-00 - Treasury Stock (CORP)	\$ -
<b>Total 30000 - Equity</b>	<b>\$ 4,148,429</b>

##### 31000 - Period Closing Accounts

➔ 31005-00 - Opening Balance Equity (CORP)	\$ -
➔ 31010-00 - Period End Closing Account (CORP)	\$ -
<b>Total 31000 - Period Closing Accounts</b>	<b>\$ -</b>

#### Total EQT - Equity

**\$ 4,148,429**

#### EQT-SYS - System Equity

##### 39000 - System Equity

➔ 39990-99 - System Equity - Suspense Equity Account (SYS)	\$ -
➔ 39999-00 - System Equity (CORP)	\$ -
<b>Total 39000 - System Equity</b>	<b>\$ -</b>

#### Total EQT-SYS - System Equity

\$ -



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## CURRENT BALANCE

Total Equity

\$ 4,148,429

## Revenues

### REV - Revenues

#### 40000 - Revenue (Brewery)

➔ 40005-01 - Sales - Packaged Beer (BREW)	\$ 236,967
➔ 40010-01 - Sales - Kegged Beer (BREW)	\$ 491,714
➔ 40015-01 - Sales - POS & Merchandise (BREW)	\$ -
➔ 40020-01 - Sales - Festival Beer (BREW)	\$(32,432)
➔ 40025-01 - Sales - Wholesale Soda (BREW)	\$(234,321)
➔ 40030-01 - Sales - Wholesale Other (BREW)	\$ -
➔ 40035-01 - Sales - Wholesale Beer Returns (BREW)	\$ -
➔ 40040-01 - Sales - Wholesale Beer Discounts/Rebates (BREW)	\$ -
➔ 40045-01 - Sales - Point of Sale Items (BREW)	\$ -

Total 40000 - Revenue (Brewery) \$ 461,928

#### 41002 - Revenue (Retail 1)

➔ 41010-02 - Sales - Restaurant Food (R1)	\$(34,523)
➔ 41015-02 - Sales - Restaurant Draft Beer (R1)	\$ -
➔ 41020-02 - Sales - Restaurant Retail Beer (R1)	\$ -
➔ 41025-02 - Sales - Restaurant Liquor (R1)	\$ -
➔ 41030-02 - Sales - Restaurant Non-alcoholic Beverages (R1)	\$ -
➔ 41035-02 - Sales - Retail Merchandise (R1)	\$ -
➔ 41040-02 - Sales - Restaurant Private Party Fees (R1)	\$(53,425)
➔ 41045-02 - Sales - Restaurant Point of Sale Items (R1)	\$ -
➔ 41050-02 - Sales - Restaurant Discounts (R1)	\$ -
➔ 41055-02 - Sales - Retail Discounts (R1)	\$ -
➔ 41060-02 - Sales - Festival tickets (R1)	\$ -

Total 41002 - Revenue (Retail 1) \$(87,948)

#### 41003 - Revenue (Retail 2)

➔ 41010-03 - Sales - Restaurant Food (R2)	\$(43,400)
➔ 41015-03 - Sales - Restaurant Beer (R2)	\$ 10
➔ 41020-03 - Sales - Restaurant Wine (R2)	\$ -
➔ 41025-03 - Sales - Restaurant Liquor (R2)	\$ -
➔ 41030-03 - Sales - Restaurant Non-alcoholic Beverages (R2)	\$ -
➔ 41035-03 - Sales - Retail Merchandise (R2)	\$ -
➔ 41040-03 - Sales - Restaurant Private Party Fees (R2)	\$ -
➔ 41045-03 - Sales - Restaurant Other (R2)	\$(34)
➔ 41050-03 - Sales - Restaurant Discounts (R2)	\$ -
➔ 41055-03 - Sales - Retail Discounts (R2)	\$ -

Total 41003 - Revenue (Retail 2) \$(43,424)

Total REV - Revenues

\$ 330,556

### REV-SYS - System Revenues



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## CURRENT BALANCE

### Revenues

#### REV-SYS - System Revenues

##### 49000 - System Revenues

➔ 49990-99 - System Revenues (SYS)	\$ -
➔ 49005-99 - Cash Discount (SYS)	\$ -
➔ 49999-99 - System Revenues (SYS)	\$ -
<b>Total 49000 - System Revenues</b>	<b>\$ -</b>

#### Total REV-SYS - System Revenues

\$ -

### Total Revenues

**\$ 330,556**

### Cost of Sales

#### COGS-B - COGS Brewery

##### 50000 - COGS - Brewery

➔ 50005-01 - COGS - Packaged Beer (BREW)	\$ 369,363
➔ 50010-01 - COGS - Kegged Beer (BREW)	\$ -
➔ 50015-01 - COGS - POS and Merchandise (BREW)	\$ -
<b>Total 50000 - COGS - Brewery</b>	<b>\$ 369,363</b>

##### 51000 - COGS - Inv Adjustments

➔ 51005-01 - Inv Adjustment - Beer In-Process - Wort (BREW)	\$ 42,776
➔ 51010-01 - Inv Adjustment - Beer In-Process - Green Beer (BREW)	\$ 89,811
➔ 51015-01 - Inv Adjustment - Beer In-Process - Dry Hopped Beer (BREW)	\$(16,361)
➔ 51020-01 - Inv Adjustment - Beer In-Process - Barrel Aged Beer (BREW)	\$ -
➔ 51025-01 - Inv Adjustment - Beer In-Process - Bright Beer (BREW)	\$ 101,268
➔ 51030-01 - Inv Adjustment - Finished Goods (BREW)	\$ 1,974,485
➔ 51035-01 - Inv Adjustment - Raw Materials (BREW)	\$ 955,500
➔ 51040-01 - Inv Adjustment - Packaging (BREW)	\$ 96,546
➔ 51045-01 - Inv Adjustment - Merch (BREW)	\$ -
<b>Total 51000 - COGS - Inv Adjustments</b>	<b>\$ 3,244,025</b>

##### 52000 - COGS - WIP Variance

➔ 52005-01 - WIP Variance - Wort (BREW)	\$(5,124)
➔ 52010-01 - WIP Variance - Green Beer (BREW)	\$ 334
➔ 52015-01 - WIP Variance - Dry Hopped Beer (BREW)	\$(2,312)
➔ 52020-01 - WIP Variance - Barrel Aged Beer (BREW)	\$ -
➔ 52025-01 - WIP Variance - Bright Beer (BREW)	\$ 3,668
➔ 52030-01 - WIP Variance - Finished Goods (BREW)	\$ -
➔ 52035-01 - WIP Variance - Raw Materials (BREW)	\$ -
➔ 52040-01 - WIP Variance - Packaging (BREW)	\$ 7,831
<b>Total 52000 - COGS - WIP Variance</b>	<b>\$ 4,397</b>



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CURRENT BALANCE

## Cost of Sales

### COGS-B - COGS Brewery

#### 53000 - MFG Labor Cost

➔ 53005-01 - Direct Labor - Brewhouse (BREW)	\$ 54,353
➔ 53010-01 - Direct Labor - Cellar (BREW)	\$ 45,343
➔ 53015-01 - Direct Labor - Packaging (BREW)	\$ 6,454
➔ 53020-01 - Direct Labor - Quality Control (Lab) (BREW)	\$ 3,645
➔ 53025-01 - Direct Labor - Warehouse (BREW)	\$ 75,444
➔ 53030-01 - Direct Labor - Operations Support (BREW)	\$ 4,564
➔ 53035-01 - Indirect Labor (BREW)	\$ 63,456
➔ 53040-01 - 401k Matching (BREW)	\$ 4,356
➔ 53045-01 - Health Insurance & Medical (BREW)	\$ 435
➔ 53050-01 - Payroll Taxes (BREW)	\$ 46
➔ 53055-01 - Workers Compensation (BREW)	\$ 4,643
<b>Total 53000 - MFG Labor Cost</b>	<b>\$ 262,739</b>

#### 55000 - MFG Overhead COGS

➔ 55005-01 - Brewery Supplies (BREW)	\$ 3,466
➔ 55010-01 - QC Expenses (BREW)	\$ -
➔ 55015-01 - Repairs & Maintenance (BREW)	\$ 34,636
➔ 55020-01 - Utilities (BREW)	\$ -
➔ 55025-01 - Spoilage (BREW)	\$ -
➔ 55030-01 - Freight (BREW)	\$ -
➔ 55035-01 - Memberships & Subscriptions (BREW)	\$ -
➔ 55045-01 - Professional Development (BREW)	\$ -
➔ 55050-01 - Materials Storage Fees (BREW)	\$ -
➔ 55060-01 - Travel & Entertainment (BREW)	\$ -
<b>Total 55000 - MFG Overhead COGS</b>	<b>\$ 38,102</b>

#### 56000 - Taxes (Brewery)

➔ 56005-01 - Use Tax (BREW)	\$ -
➔ 56010-01 - Sales Tax (BREW)	\$ -
➔ 56015-01 - Personal Property/Real Estate Tax (BREW)	\$ -
➔ 56020-01 - Other Taxes (BREW)	\$ -
<b>Total 56000 - Taxes (Brewery)</b>	<b>\$ -</b>

#### 57000 - Depreciation & Amortization (Brewery)

➔ 57005-01 - Depreciation: Brewing Equipment (BREW)	\$ -
➔ 57010-01 - Depreciation: Building Rehab (BREW)	\$ -
➔ 57015-01 - Depreciation: Building Cost (BREW)	\$ -
➔ 57020-01 - Depreciation: Building Unoccupied Cost (BREW)	\$ -
➔ 57025-01 - Depreciation: Building Improvements (BREW)	\$ -
➔ 57030-01 - Depreciation: Computer/Software/Phone (BREW)	\$ -
➔ 57035-01 - Depreciation: Kegs (BREW)	\$ -
<b>Total 57000 - Depreciation &amp; Amortization (Brewery)</b>	<b>\$ -</b>





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## CURRENT BALANCE

### Cost of Sales

#### COGS-B - COGS Brewery

##### 58000 - Other COGS

➔ 58005-01 - Landed Cost Clearing Account (BREW)	\$ -
➔ 58010-01 - GL Inc/Dec Account (BREW)	\$ -
➔ 58015-01 - Goods Clearing (BREW)	\$ -
➔ 58020-01 - Inventory Offset Inc/Dec (BREW)	\$ -
➔ 58025-01 - Negative Inventory Variance (BREW)	\$ -
➔ 58030-01 - Price Diff Account (BREW)	\$ -
➔ 58035-01 - Variance Account (BREW)	\$ -
➔ 58040-01 - WIP Inventory (BREW)	\$ -
➔ 58045-01 - WIP Inventory Variance (BREW)	\$ -
➔ 58050-01 - WIP Offset P&L Account (BREW)	\$ -
<b>Total 58000 - Other COGS</b>	<b>\$ -</b>

#### Total COGS-B - COGS Brewery

\$ 3,918,627

#### COGS-R1 - COGS (Retail 1)

##### 51002 - COGS - (Retail 1)

➔ 59110-02 - COGS - Restaurant Food (R1)	\$ -
➔ 59115-02 - COGS - Restaurant Draft Beer (R1)	\$ -
➔ 59120-02 - COGS - Restaurant Retail Beer (R1)	\$ -
➔ 59125-02 - COGS - Restaurant Liquor (R1)	\$ 5,433
➔ 59130-02 - COGS - Restaurant Non-alcoholic Beverages (R1)	\$ -
➔ 59135-02 - COGS - Retail Merchandise (R1)	\$ 345
➔ 59140-02 - COGS - Restaurant Private Party Fees (R1)	\$ -
➔ 59145-02 - COGS - Restaurant Point of Sale Items (R1)	\$ 34,534
➔ 59150-02 - COGS - Restaurant Discounts (R1)	\$ -
➔ 59155-02 - COGS - Retail Discounts (R1)	\$ -
➔ 59160-02 - COGS - Festival tickets (R1)	\$ -
<b>Total 51002 - COGS - (Retail 1)</b>	<b>\$ 40,312</b>

##### 52002 - Taxes - (Retail #1)

➔ 59205-02 - Excise Taxes (R1)	\$ -
➔ 59210-02 - Sales Tax (R1)	\$ -
➔ 59215-02 - Personal Property/Real Estate Tax (R1)	\$ -
➔ 59220-02 - Other Taxes (R1)	\$ -
➔ 59225-02 - Use Tax (R1)	\$ -
<b>Total 52002 - Taxes - (Retail #1)</b>	<b>\$ -</b>



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## CURRENT BALANCE

### Cost of Sales

#### COGS-R1 - COGS (Retail 1)

##### 53002 - Depreciation & Amortization (Retail #1)

➔ 59305-02 - Depreciation: Build Rehab (R1)	\$ -
➔ 59310-02 - Depreciation: Building Cost (R1)	\$ -
➔ 59315-02 - Depreciation: Build Unoccupied Cost (R1)	\$ -
➔ 59320-02 - Depreciation: Build Improvements (R1)	\$ -
➔ 59325-02 - Depreciation: Kitchen and Bar Equipment (R1)	\$ -
➔ 59330-02 - Depreciation: Restaurant Systems/Credit Card (R1)	\$ -
➔ 59335-02 - Depreciation: Computer/Software/Phone (R1)	\$ -
➔ 59340-02 - Depreciation: Store Furniture (R1)	\$ -
➔ 59345-02 - Depreciation: Office Equipment & Furniture (R1)	\$ -
<b>Total 53002 - Depreciation &amp; Amortization (Retail #1)</b>	<b>\$ -</b>

#### Total COGS-R1 - COGS (Retail 1)

\$ 40,312

#### COGS-R2 - COGS (Retail 2)

##### 51003 - COGS - (Retail 2)

➔ 59110-03 - COGS - Restaurant Food (R2)	\$ -
➔ 59115-03 - COGS - Restaurant Draft Beer (R2)	\$ -
➔ 59120-03 - COGS - Restaurant Retail Beer (R2)	\$ -
➔ 59125-03 - COGS - Restaurant Liquor (R2)	\$ -
➔ 59130-03 - COGS - Restaurant Non-alcoholic Beverages (R2)	\$ -
➔ 59135-03 - COGS - Retail Merchandise (R2)	\$ -
➔ 59140-03 - COGS - Restaurant Private Party Fees (R2)	\$ -
➔ 59145-03 - COGS - Restaurant Point of Sale Items (R2)	\$ -
➔ 59150-03 - COGS - Restaurant Discounts (R2)	\$ -
➔ 59155-03 - COGS - Retail Discounts (R2)	\$ -
➔ 59160-03 - COGS - Festival tickets (R2)	\$ -
<b>Total 51003 - COGS - (Retail 2)</b>	<b>\$ -</b>

##### 52003 - Taxes (Retail 2)

➔ 59205-03 - Excise Taxes (R2)	\$ -
➔ 59210-03 - Sales Tax (R2)	\$ -
➔ 59215-03 - Personal Property/Real Estate Tax (R2)	\$ -
➔ 59220-03 - Other Taxes (R2)	\$ -
➔ 59225-03 - Use Tax (R2)	\$ -

#### Total 52003 - Taxes (Retail 2)

\$ -



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## CURRENT BALANCE

### Cost of Sales

#### COGS-R2 - COGS (Retail 2)

##### 53003 - Depreciation & Amortization (Retail 2)

➔ 59305-03 - Depreciation: Build Rehab (R2)	\$ -
➔ 59310-03 - Depreciation: Building Cost (R2)	\$ -
➔ 59315-03 - Depreciation: Build Unoccupied Cost (R2)	\$ -
➔ 59320-03 - Depreciation: Build Improvements (R2)	\$ -
➔ 59325-03 - Depreciation: Kitchen and Bar Equipment (R2)	\$ -
➔ 59330-03 - Depreciation: Restaurant Systems/Credit Card (R2)	\$ -
➔ 59335-03 - Depreciation: Computer/Software/Phone (R2)	\$ -
➔ 59340-03 - Depreciation: Store Furniture (R2)	\$ -
➔ 59345-03 - Depreciation: Office Equipment & Furniture (R2)	\$ -
<b>Total 53003 - Depreciation &amp; Amortization (Retail 2)</b>	<b>\$ -</b>

#### Total COGS-R2 - COGS (Retail 2)

\$ -

#### COGS-SYS - System COGS

##### 59000 - System COGS

➔ 59990-99 - System COGS - Suspense Account (SYS)	\$ -
➔ 59999-99 - System COGS (SYS)	\$ -
<b>Total 59000 - System COGS</b>	<b>\$ -</b>

#### Total COGS-SYS - System COGS

\$ -

### Total Cost of Sales

**\$ 3,958,939**

### Expenses

#### EXP - General & Administrative

##### 60000 - General Expenses (CORP)

➔ 60010-00 - Inventory Capitalization (CORP)	\$ -
➔ 60015-00 - Charity donations: Monetary (CORP)	\$ -
➔ 60020-00 - Charity donations: In-Kind (CORP)	\$ -
➔ 60025-00 - Bank Fees (CORP)	\$ -
➔ 60030-00 - Printing & Postage (CORP)	\$ -
➔ 60035-00 - Office Supplies (CORP)	\$ -
➔ 60040-00 - Benefits & Payroll Processing (CORP)	\$ -
➔ 60045-00 - Bank Note Interest (CORP)	\$ -
➔ 60050-00 - Miscellaneous General Expenses (CORP)	\$ -
➔ 60055-00 - Rounding Account (CORP)	\$(100)
➔ 60060-00 - Gift Card Clearing (CORP)	\$ -
➔ 60065-00 - Freight Clearing (CORP)	\$ -
➔ 60070-00 - Computer software and supplies (CORP)	\$ -
➔ 60140-00 - Utilities (CORP)	\$ -
➔ 60150-00 - Rent allocation (CORP)	\$ -
➔ 60155-00 - Lease (CORP)	\$ -
➔ 60160-00 - Lease Etc (CORP)	\$ -
<b>Total 60000 - General Expenses (CORP)</b>	<b>\$(100)</b>



# Chart of Accounts List

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CURRENT BALANCE

## Expenses

### EXP - General & Administrative

#### 60001 - General Expenses (Brewery)

➔ 60040-01 - Building Maintenance (BREW)	\$ -
➔ 60050-01 - Printing & Postage (BREW)	\$ 6,564
➔ 60060-01 - Office Supplies (BREW)	\$ -
➔ 60070-01 - Benefits & Payroll Processing (BREW)	\$ 45,633
➔ 60090-01 - Bank Note Interest (BREW)	\$ -
➔ 60100-01 - Licenses and Fees (BREW)	\$ -
➔ 60110-01 - Professional Development (BREW)	\$ -
➔ 60120-01 - Miscellaneous General Expenses (BREW)	\$ -
➔ 60130-01 - Telephone (BREW)	\$ 153
➔ 60140-01 - Web and email services (BREW)	\$ -
➔ 60150-01 - Rent allocation brewery (BREW)	\$ -

Total 60001 - General Expenses (Brewery) \$ 52,350

#### 60002 - General Expenses (Retail 1)

➔ 60040-02 - Building Maintenance (R1)	\$ -
➔ 60050-02 - Printing & Postage (R1)	\$ -
➔ 60060-02 - Office Supplies (R1)	\$ 560
➔ 60070-02 - Benefits & Payroll Processing (R1)	\$ -
➔ 60080-02 - General Liability & Commercial Insurance (R1)	\$ -
➔ 60090-02 - Bank Note Interest (R1)	\$ -
➔ 60100-02 - Licenses and Fees (R1)	\$ -
➔ 60110-02 - Professional Development (R1)	\$ -
➔ 60120-02 - Miscellaneous General Expenses (R1)	\$ -
➔ 60130-02 - Workers Compensation (R1)	\$ -
➔ 60140-02 - Utilities (R1)	\$ -
➔ 60150-02 - Rent allocation restaurant (R1)	\$ -
➔ 60160-02 - Tap room/rest supplies (R1)	\$ 6,544
➔ 60170-02 - Tap room payouts music (R1)	\$ -

Total 60002 - General Expenses (Retail 1) \$ 7,104

#### 60003 - General Expenses (Retail 2)

➔ 60040-03 - Building Maintenance (R2)	\$ -
➔ 60050-03 - Printing & Postage (R2)	\$ 123
➔ 60060-03 - Office Supplies (R2)	\$ -
➔ 60070-03 - Benefits & Payroll Processing (R2)	\$ -
➔ 60080-03 - General Liability & Commercial Insurance (R2)	\$ -
➔ 60090-03 - Bank Note Interest (R2)	\$ -
➔ 60100-03 - Licenses and Fees (R2)	\$ -
➔ 60110-03 - Professional Development (R2)	\$ -
➔ 60120-03 - Miscellaneous General Expenses (R2)	\$ -
➔ 60130-03 - Workers Compensation (R2)	\$ -

Total 60003 - General Expenses (Retail 2) \$ 123



# Chart of Accounts List

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## CURRENT BALANCE

### Expenses

#### EXP - General & Administrative

##### 61000 - Administrative Labor Expense

➔ 61010-00 - Executive, Administrative & Support Labor (CORP)	\$ -
➔ 61020-00 - Marketing & Design Labor (CORP)	\$ -
➔ 61060-00 - Indirect Labor (CORP)	\$ -
➔ 61200-00 - Health Insurance & Medical (CORP)	\$ -
➔ 61210-00 - 401k Matching (CORP)	\$ -
➔ 61230-00 - Payroll Taxes (CORP)	\$ -
➔ 61235-00 - Staff Benefits Other (CORP)	\$ -
➔ 61240-00 - Workers Compensation Admin (CORP)	\$ -

Total 61000 - Administrative Labor Expense \$ -

##### 62000 - Professional Services

➔ 62010-00 - Professional Fees: Consulting (CORP)	\$ -
➔ 62015-00 - Professional Fees: Legal (CORP)	\$ -
➔ 62020-00 - Professional Fees: Accounting (CORP)	\$ -
➔ 62025-00 - Professional Fees: HR (CORP)	\$ -
➔ 62030-00 - Professional Fees: IT (CORP)	\$ -

Total 62000 - Professional Services \$ -

Total EXP - General & Administrative \$ 59,478

#### EXL - Restaurant Labor

##### 63002 - Restaurant Labor Expense (Retail 1)

➔ 63010-02 - Front of House Labor (R1)	\$ -
➔ 63015-02 - Back of House Labor (R1)	\$ -
➔ 63020-02 - Management Labor (R1)	\$ 43,543
➔ 63025-02 - Temporary Labor (R1)	\$ -
➔ 63030-02 - Indirect Labor (R1)	\$ -
➔ 63035-02 - Health Insurance & Medical (R1)	\$ -
➔ 63040-02 - 401k Matching (R1)	\$ -
➔ 63045-02 - Payroll Taxes (R1)	\$ -
➔ 63050-02 - Staff Benefits Rest #1 (R1)	\$ 45,645

Total 63002 - Restaurant Labor Expense (Retail 1) \$ 89,188

##### 63003 - Restaurant Labor Expense (Retail 2)

➔ 63010-03 - Front of House Labor (R2)	\$ -
➔ 63015-03 - Back of House Labor (R2)	\$ -
➔ 63020-03 - Management Labor (R2)	\$ -
➔ 63025-03 - Temporary Labor (R2)	\$ -
➔ 63030-03 - Indirect Labor (R2)	\$ -
➔ 63035-03 - Health Insurance & Medical (R2)	\$ -
➔ 63040-03 - 401k Matching (R2)	\$ -
➔ 63045-03 - Payroll Taxes (R2)	\$ -
➔ 63050-03 - Staff Benefits Other (R2)	\$ -

Total 63003 - Restaurant Labor Expense (Retail 2) \$ -

Total EXL - Restaurant Labor \$ 89,188



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CURRENT BALANCE

## Expenses

### EXS - Selling Labor & Expense

#### 64000 - Selling Labor Expense (Brewery)

➔ 64010-01 - Sales Labor (BREW)	\$ -
➔ 64015-01 - Indirect Labor (BREW)	\$ -
➔ 64020-01 - Health Insurance & Medical (BREW)	\$ -
➔ 64025-01 - 401k Matching (BREW)	\$ -
➔ 64030-01 - Payroll Taxes (BREW)	\$ -
➔ 64035-01 - Staff Benefits - Sales (BREW)	\$ -
➔ 64040-01 - Workers Compensation Sales (BREW)	\$ -

Total 64000 - Selling Labor Expense (Brewery) \$ -

#### 65000 - Selling Expense (CORP)

➔ 65010-00 - Repairs & Maintenance (CORP)	\$ -
➔ 65015-00 - Rentals and Leases (CORP)	\$ -
➔ 65020-00 - Travel (CORP)	\$ -
➔ 65025-00 - Cell Phone (CORP)	\$ -
➔ 65030-00 - Meals (CORP)	\$ -
➔ 65035-00 - Entertainment (CORP)	\$ -
➔ 65040-00 - Advertising (CORP)	\$ 6,544
➔ 65045-00 - Employee Beer (CORP)	\$ 644

Total 65000 - Selling Expense (CORP) \$ 7,188

#### 65001 - Selling Expense (Brewery)

➔ 65015-01 - Freight In (BREW)	\$ -
➔ 65020-01 - Memberships & Subscriptions (BREW)	\$ 5,434
➔ 65025-01 - Rentals and Leases (BREW)	\$ -
➔ 65030-01 - Travel (BREW)	\$ -
➔ 65031-01 - Travel Hop One gas/maint (BREW)	\$ -
➔ 65035-01 - Cell Phone (BREW)	\$ -
➔ 65040-01 - Meals (BREW)	\$ -
➔ 65045-01 - Entertainment (BREW)	\$ -
➔ 65050-01 - Advertising (BREW)	\$ 7
➔ 65055-01 - Wholesale/Distributor billbacks (BREW)	\$ -
➔ 65060-01 - Printed Point of Sale (BREW)	\$ -
➔ 65065-01 - Permanent Point of Sale (BREW)	\$ -
➔ 65070-01 - Promotional Merchandise (BREW)	\$ -
➔ 65075-01 - Festivals/Events/Sponsorships - Off-Premise (BREW)	\$ 234
➔ 65080-01 - Festivals/Events at Avery (BREW)	\$ -
➔ 65085-01 - Promotional Beer (BREW)	\$ -
➔ 65090-01 - Website and social media costs (BREW)	\$ -
➔ 65095-01 - VIP sales reporting costs (BREW)	\$ -

Total 65001 - Selling Expense (Brewery) \$ 5,675



# Chart of Accounts List

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CURRENT BALANCE

## Expenses

### EXS - Selling Labor & Expense

#### 65002 - Selling Expense (Retail 1)

➔ 65010-02 - Utilities (R1)	\$ -
➔ 65015-02 - Repairs & Maintenance (R1)	\$ -
➔ 65020-02 - Gardening (R1)	\$ -
➔ 65025-02 - Store Supplies (R1)	\$ 2,765
➔ 65030-02 - Linen/towel Service (R1)	\$ -
➔ 65035-02 - Memberships & Subscriptions (R1)	\$ -
➔ 65040-02 - Rentals and Leases (R1)	\$ -
➔ 65045-02 - Cash Over/Short (R1)	\$ -
➔ 65050-02 - Customer Complaints (R1)	\$ -
➔ 65055-02 - Bad Debt (R1)	\$ -
➔ 65060-02 - Credit Card Discount Fees (R1)	\$ -
➔ 65065-02 - Travel (R1)	\$ -
➔ 65070-02 - Cell Phone (R1)	\$ -
➔ 65075-02 - Meals (R1)	\$ -
➔ 65080-02 - Entertainment (R1)	\$ -
➔ 65085-02 - Advertising (R1)	\$ -

Total 65002 - Selling Expense (Retail 1) \$ 2,765

#### 65003 - Selling Expense (Retail 2)

➔ 65010-03 - Utilities (R2)	\$ -
➔ 65015-03 - Repairs & Maintenance (R2)	\$ -
➔ 65020-03 - Gardening (R2)	\$ -
➔ 65025-03 - Store Supplies (R2)	\$ -
➔ 65030-03 - Linen/towel Service (R2)	\$ -
➔ 65035-03 - Memberships & Subscriptions (R2)	\$ -
➔ 65040-03 - Rentals and Leases (R2)	\$ -
➔ 65045-03 - Cash Over/Short (R2)	\$ -
➔ 65050-03 - Customer Complaints (R2)	\$ 65
➔ 65055-03 - Bad Debt (R2)	\$ 2,324
➔ 65060-03 - Credit Card Discount Fees (R2)	\$ -
➔ 65065-03 - Travel (R2)	\$ -
➔ 65070-03 - Cell Phone (R2)	\$ -
➔ 65075-03 - Meals (R2)	\$ -
➔ 65080-03 - Entertainment (R2)	\$ -
➔ 65085-03 - Advertising (R2)	\$ -

Total 65003 - Selling Expense (Retail 2) \$ 2,389

### Total EXS - Selling Labor & Expense

\$ 18,018

### ETDA - Taxes, Depreciaton, and Amortization

#### 66000 - Taxes (CORP)

➔ 66010-00 - Use Tax (CORP)	\$ -
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Total 66000 - Taxes (CORP) \$ -



# Chart of Accounts List

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CURRENT BALANCE

## Expenses

### ETDA - Taxes, Depreciaton, and Amortization

#### 66001 - Taxes (Brewery)

➔ 66010-01 - Use Tax (BREW)	\$ -
➔ 66015-01 - Sales Tax (BREW)	\$ -
➔ 66020-01 - Personal Property/Real Estate Tax (BREW)	\$ -
➔ 66025-01 - Other Taxes (BREW)	\$ -

Total 66001 - Taxes (Brewery) \$ -

#### 66002 - Taxes (Retail 1)

➔ 66010-02 - Use Tax (R1)	\$ -
➔ 66015-02 - Sales Tax (R1)	\$ -
➔ 66020-02 - Personal Property/Real Estate Tax (R1)	\$ -
➔ 66025-02 - Other Taxes (R1)	\$ -

Total 66002 - Taxes (Retail 1) \$ -

#### 66003 - Taxes (Retail 2)

➔ 66010-03 - Use Tax (R2)	\$ -
➔ 66015-03 - Sales Tax (R2)	\$ -
➔ 66020-03 - Personal Property/Real Estate Tax (R2)	\$ -
➔ 66025-03 - Other Taxes (R2)	\$ -

Total 66003 - Taxes (Retail 2) \$ -

#### 68000 - Depreciation & Amortization (CORP)

➔ 68010-00 - Deprec: Computer/Software/Phone (CORP)	\$ -
➔ 68015-00 - Deprec: Vehicles (CORP)	\$ -
➔ 68020-00 - Deprec: Office Equipment & Furniture (CORP)	\$ -
➔ 68025-00 - Deprec: Build Unoccupied Cost (CORP)	\$ -
➔ 68030-00 - Deprec: Build Occupied Cost (CORP)	\$ -

Total 68000 - Depreciation & Amortization (CORP) \$ -

#### 68001 - Depreciation & Amortization (Brewery)

➔ 68035-01 - Deprec: Computer/Software/Phone (BREW)	\$ -
➔ 68040-01 - Deprec: Build Rehab (BREW)	\$ -
➔ 68045-01 - Deprec: Office Equipment & Furniture (BREW)	\$ -
➔ 68050-01 - Deprec: Build Unoccupied Cost (BREW)	\$ -
➔ 68055-01 - Deprec: Build Occupied Cost (BREW)	\$ -

Total 68001 - Depreciation & Amortization (Brewery) \$ -





# Chart of Accounts List

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CURRENT BALANCE

## Expenses

### ETDA - Taxes, Depreciaton, and Amortization

#### 68002 - Depreciation & Amortization (Retail 1)

➔ 68010-02 - Deprec: Kitchen and Bar Equipment (R1)	\$ -
➔ 68015-02 - Deprec: Rest Small/Signage (R1)	\$ -
➔ 68020-02 - Deprec: Rest Systems/Credit Card (R1)	\$ -
➔ 68025-02 - Deprec: Computer/Software/Phone (R1)	\$ -
➔ 68030-02 - Deprec: Store Furniture (R1)	\$ -
➔ 68035-02 - Deprec: Build Rehab (R1)	\$ -
➔ 68040-02 - Deprec: Office Equipment & Furniture (R1)	\$ -
➔ 68045-02 - Deprec: Build Unoccupied Cost (R1)	\$ -
➔ 68050-02 - Deprec: Build Occupied Cost (R1)	\$ -

Total 68002 - Depreciation & Amortization (Retail 1) \$ -

#### 68003 - Depreciation & Amortization (Retail 2)

➔ 68010-03 - Deprec: Kitchen and Bar Equipment (R2)	\$ -
➔ 68015-03 - Deprec: Rest Small/Signage (R2)	\$ -
➔ 68020-03 - Deprec: Rest Systems/Credit Card (R2)	\$ -
➔ 68025-03 - Deprec: Computer/Software/Phone (R2)	\$ -
➔ 68030-03 - Deprec: Store Furniture (R2)	\$ -
➔ 68035-03 - Deprec: Build Rehab (R2)	\$ -
➔ 68040-03 - Deprec: Office Equipment & Furniture (R2)	\$ -
➔ 68045-03 - Deprec: Build Unoccupied Cost (R2)	\$ -
➔ 68050-03 - Deprec: Build Occupied Cost (R2)	\$ -

Total 68003 - Depreciation & Amortization (Retail 2) \$ -

### Total ETDA - Taxes, Depreciaton, and Amortization

\$ -

### EXP-SYS - System Expenses

#### 69000 - System Expenses

➔ 69990-99 - System Expenses - Suspense Account (SYS)	\$ 591
➔ 69910-99 - Raw Material Pass-Through Account (SYS)	\$ -
➔ 69915-99 - Credit Card Deposit Fee (SYS)	\$ -
➔ 69920-99 - System Expenses (SYS)	\$ -

Total 69000 - System Expenses \$ 591

### Total EXP-SYS - System Expenses

\$ 591

## Total Expenses

\$ 167,274

## Other Revenues and Expenses

### OTE - Other Expenses

#### 80000 - Other Expenses

➔ 80005-00 - Other Expense (CORP)	\$ -
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Total 80000 - Other Expenses \$ -

### Total OTE - Other Expenses

\$ -



# Chart of Accounts List

Display Level: 4



## CURRENT BALANCE

### Other Revenues and Expenses

#### OIN - Other Income

##### 90000 - Other Income

➔ 90005-00 - Other Income (CORP)	\$ -
<b>Total 90000 - Other Income</b>	<b>\$ -</b>

#### Total OIN - Other Income

\$ -

#### OIE-SYS - System Other Income & Expense Accounts

##### 99000 - System Other Income & Expense Accounts

➔ 99910-99 - Opening Balance GL (SYS)	\$(5,527,158)
➔ 99915-99 - Opening Balance AR (SYS)	\$ -
➔ 99920-99 - Opening Balance AP (SYS)	\$ -
➔ 99925-99 - Opening Balance INV (SYS)	\$ -
➔ 99999-99 - System HOLD Account (SYS)	\$ -
<b>Total 99000 - System Other Income &amp; Expense Accounts</b>	<b>\$(5,527,158)</b>

#### Total OIE-SYS - System Other Income & Expense Accounts

\$(5,527,158)

### Total Other Revenues and Expenses

**\$(5,527,158)**