

Small Batch Standard Recommended P&L Chart of Accounts

Account #	Account	Type
4100	Contract Brewing	Income
4102	Contract Brewing:Contract Brewing - Fees	Income
4103	Contract Brewing:Contract Brewing - Materials	Income
4200	Retail Sales	Income
4201	Retail Sales:Cocktail Sales	Income
4202	Retail Sales:Discounts/Refunds Given	Income
4203	Retail Sales:Draft Beer Sales	Income
4204	Retail Sales:Events	Income
4205	Retail Sales:Food Sales	Income
4206	Retail Sales:Merchandise Sales	Income
4207	Retail Sales:NA Beverage Sales	Income
4209	Retail Sales:Retail Beer Sales	Income
4210	Retail Sales:Guest Cans	Income
4211	Retail Sales:Guest Draft	Income
4300	Wholesale Sales	Income
4301	Wholesale Sales:Beer - Kegged	Income
4302	Wholesale Sales:Beer - Packaged	Income
5000	Cost of Goods Sold	Cost of Goods Sold
5001	Materials	Cost of Goods Sold
5002	Merchandise	Cost of Goods Sold
5003	Barry COGS	Cost of Goods Sold
5004	Brewery Supplies	Cost of Goods Sold
5005	Ingredients	Cost of Goods Sold
5006	Kitchen Food	Cost of Goods Sold
5007	Kitchen Supplies	Cost of Goods Sold
5008	Packaging Costs	Cost of Goods Sold
5009	Tasting Room Beverage	Cost of Goods Sold
5010	Tasting Room Supplies	Cost of Goods Sold
5011	Inventory Adjustment	Cost of Goods Sold
	Inventory Shrinkage	Cost of Goods Sold
6000	Advertising & Marketing	Expenses
6010	Ask My Accountant	Expenses
6020	Bank Service Charges	Expenses
6030	Car/Truck Expense	Expenses
6031	Car/Truck Expense:Gas	Expenses
6032	Car/Truck Expense:Registration & License	Expenses
6033	Car/Truck Expense:Repairs & Maintenance	Expenses
6040	Charitable Donations	Expenses
6060	Dues and Subscriptions	Expenses

6070	Event Expense	Expenses
6080	Insurance	Expenses
6081	Insurance:Auto Insurance	Expenses
6082	Insurance:General Liability Insurance	Expenses
6083	Insurance:Professional Liability Insurance	Expenses
6084	Insurance:Workers Comp Insurance	Expenses
6090	Licenses and Permits	Expenses
6100	Merchant Fees	Expenses
6110	Office Supplies	Expenses
6111	Office Supplies:Software	Expenses
6120	Payroll Expenses	Expenses
6121	Payroll Expenses:Admin	Expenses
6122	Payroll Expenses:BOH Brewpub	Expenses
6123	Payroll Expenses:BOH Taproom	Expenses
6124	Payroll Expenses:Brew Side	Expenses
6125	Payroll Expenses:FOH Brewpub	Expenses
6126	Payroll Expenses:FOH Taproom	Expenses
6127	Payroll Expenses:Owners	Expenses
6128	Payroll Expenses:Manager Brew Side	Expenses
6129	Payroll Expenses:Payroll Fees	Expenses
6130	Payroll Expenses:Payroll Taxes	Expenses
6135	Postage and Shipping	Expenses
6140	Professional Fees	Expenses
6141	Professional Fees:Accounting Fees	Expenses
6142	Professional Fees:Legal Fees	Expenses
6150	Rent	Expenses
6160	Repairs and Maintenance	Expenses
6162	Repairs and Maintenance:Computer Repairs	Expenses
6163	Repairs and Maintenance:Equipment Repairs	Expenses
6164	Repairs and Maintenance:Waste Removal Services	Expenses
6170	Tasting Room Entertainment	Expenses
6180	Tasting Room Expenses	Expenses
6190	Taxes	Expenses
6191	Taxes:Drink Tax	Expenses
6192	Taxes:Excise Tax	Expenses
6193	Taxes:Malt Beverage Tax	Expenses
6194	Taxes:Sales Tax	Expenses
6195	Taxes:Use Tax	Expenses
6200	Travel & Entertainment	Expenses
6201	Travel & Entertainment:Entertainment	Expenses
6202	Travel & Entertainment:Meals	Expenses
6203	Travel & Entertainment:Travel	Expenses
6210	Uncategorized Expense	Expenses
6220	Utilities	Expenses

6221	Utilities:Electricity	Expenses
6222	Utilities:Gas	Expenses
6223	Utilities:Internet	Expenses
6224	Utilities:Telephone	Expenses
6225	Utilities:Water	Expenses
6300	Purchases	Expenses
7000	Unapplied Cash Bill Payment Expense	Expenses
7003	Contract Labor	Expenses
8000	Other Income	Other Income
8010	Interest Income	Other Income
8015	Sales Tax Discount	Other Income
9000	Cash Over/Short	Other Expense
9001	Depreciation Expense	Other Expense
9002	Amortization Expense	Other Expense
9010	Finance Charges	Other Expense
9020	Interest Paid	Other Expense
9030	Other Expenses	Other Expense
9040	Reconciliation Discrepancies	Other Expense