

Ponderosa Beer and Books, LLC

Income Statement

12/31/2022

ACCRUAL BASIS

	(6 MONTHS) 12/31/2022	% OF INC
INCOME		
BEER/CIDER	76,934	86.5%
WINE	4,682	5.3%
FOOD	3,861	4.3%
BEVERAGE NA	1,282	1.4%
MERCH AND SHIPPING	7,474	8.4%
BOOKS	1,670	1.9%
DISCOUNTS	(7,170)	-8.1%
EVENTS	179	0.2%
TOTAL INCOME	88,912	100.0%
COST OF GOODS SOLD		
BEER/CIDER	23,115	26.0%
WINE	1,004	1.1%
FOOD	3,409	3.8%
BEVERAGE	201	0.2%
MERCH	-	0.0%
BOOKS	635	0.7%
JOB AND HARDWARE SUPPLIES	9,438	10.6%
TOTAL COSTS OF GOODS SOLD	37,802	42.5%
GROSS PROFIT	51,110	57.5%
GROSS MARGIN	57.5%	

OPERATING EXPENSES		
ADVERTISING	1,856	2.1%
BANK COSTS	251	0.3%
CONTRACT LABOR	412	0.5%
DUES AND SUBSCRIPTIONS	237	0.3%
INSURANCE	4,556	5.1%
INTEREST	9	0.0%
LEGAL & PROF	5,174	5.8%
MEALS AND ENTERTAINMENT	38	0.0%
MERCHANT FEES	3,041	3.4%
OFFICE	698	0.8%
POSTAGE AND SHIPPING	152	0.2%
PAYROLL	18,912	21.3%
RENT	17,009	19.1%
REPAIRS	2,072	2.3%
SECURITY	263	0.3%
SMALL FURNITURE	2,160	2.4%
SOFTWARE	477	0.5%
TAXES AND LICENSES	5,487	6.2%
UTILITIES	1,828	2.1%
OTHER	-	0.0%
TOTAL EXPENSES	64,631	72.7%
TOTAL COGS & EXPENSES	102,433	
NET INCOME (LOSS)	(13,521)	-15.2%
DEPRECIATION	8,821	9.9%
NET INCOME (LOSS)	(22,342)	-25.1%

Ponderosa Beer and Books, LLC
Balance Sheet
12/31/2022
ACCRUAL BASIS

	12/31/2022
ASSETS	
CASH	1,714
PREPAID EXPENSES	5,703
INVENTORY	15,724
SECURITY DEPOSIT	3,388
FIXED ASSETS - NET	109,539
TOTAL ASSETS	136,068
LIABILITIES AND EQUITY	
LIABILITIES	
ACCOUNTS PAYABLE	8,236
OTHER LIABILITIES	3,087
PAYROLL LIABILITIES	-
NOTES PAYABLE	-
TOTAL LIABILITIES	11,323
EQUITY	
OWNERS EQUITY	147,087
RETAINED EARNINGS	(22,342)
TOTAL EQUITY	124,745
TOTAL LIABILITIES AND EQUITY	136,068

Ponderosa Beer and Books, LLC
Statement of Cash Flows
12/31/2022
ACCRUAL BASIS

12/31/2022

OPERATING ACTIVITIES

NET LOSS	(22,342)
ADD DEPRECIATION	8,821

ADJUSTMENTS TO RECONCILE NET INCOME:

INCREASE/DECREASE INVENTORY	(15,724)
INCREASE/DECREASE PREPAID EXPENSES	(3,685)
INCREASE/DECREASE SECURITY DEPOSIT	(3,388)
INCREASE/DECREASE ACCOUNTS PAYABLE	8,236
INCREASE/DECREASE OTHER LIABILITIES	3,087
INCREASE/DECREASE PAYROLL LIABILITIES	-

NET CASH PROVIDED FROM OPERATIONS **(24,995)**

INVESTING ACTIVITIES

PURCHASE OF FIXED ASSETS	(118,360)
DISPOSAL OF FIXED ASSETS	-

NET CASH PROVIDED FROM OPERATIONS **(118,360)**

FINANCING ACTIVITIES

BANNER BANK ADVANCES	-
BANNER BANK PRINCIPAL PAYMENTS	-
PRIVATE INVESTOR LOAN	-
OWNERS CONTRIBUTIONS	132,728
OWNERS DISTRIBUTIONS	(1,881)

NET CASH PROVIDED FROM FINANCING ACTIVITIES **130,847**

NET CASH INCREASE **(12,508)**

BEGINNING CASH	14,222
ENDING CASH	1,714

NET INCREASE IN CASH **(12,508)**