Moscow Food Co-op
Profit & Loss
October through December 2020

	Oct - Dec 20		Oct - Dec 19	
Ordinary Income/Expense				
Income				
40000 · SALES				
40100 · DEPARTMENTAL SALES				
40110 · GROCERY	1,229,990.06		1,211,844.31	
40120 · PREPARED FOODS	313,208.86		734,333.36	
40125 · MOSCOW BAKEHOUSE	159,314.75		0.00	
40130 · CAMPUS SALES				
401310 · CAMPUS GROCERY	2,374.90		13,640.95	
401320 · CAMPUS PREPARED FOODS	5,759.64		30,368.87	
401340 · CAMPUS WELLNESS	75.89		262.77	
401370 · CAMPUS PRODUCE	0.00		223.76	
Total 40130 · CAMPUS SALES	8,210.43		44,496.35	
40140 · WELLNESS	347,288.70		405,451.07	
40160 · MEAT	240,233.98		204,201.97	
40170 · FRESH	305,820.79		289,873.49	
40180 · INTERCOMPANY SALES ELIMINATION	-3,733.09		-15,765.80	
Total 40100 · DEPARTMENTAL SALES		2,600,334.48		2,874,434.75
40190 · CO-OP PROMOTIONAL SALES		0.00		-145.00
40200 · SALES DISCOUNTS				
40205 · CO-OP SALES DISCOUNTS	-1,437.70		-2,361.07	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00		-0.21	
Total 40200 · SALES DISCOUNTS		-1,437.70		-2,361.28
40800 · A/R SALES ACCOUNT		0.00		0.00
Total 40000 · SALES		2,598,896.78		2,871,928.47
Total Income		2,598,896.78		2,871,928.47
Cost of Goods Sold				
50000 · COST OF GOODS				
50100 · PURCHASES				
50110 · GROCERY	808,263.27		808,419.03	
50120 · PREPARED FOODS	139,514.67		301,972.47	
50125 · MOSCOW BAKEHOUSE	50,566.66		783.48	
50130 · CAMPUS PURCHASES				
501310 · CAMPUS GROCERY	559.05		7,993.57	
501320 · CAMPUS PREPARED FOODS	3,659.59		16,999.18	
501340 · CAMPUS WELLNESS	184.02		239.23	
501370 · CAMPUS PRODUCE	0.00		128.50	
Total 50130 · CAMPUS PURCHASES	4,402.66		25,360.48	

Moscow Food Co-op
Profit & Loss
October through December 2020

		Oct - Dec 20		Oct - Dec 19	
50140 · WELLNESS		194,847.86		225,774.60	
50160 · MEAT		55,996.21		162,216.56	
50170 · FRESH		200,192.53		193,864.05	
50180 · INTERCOMPANY COGS ELIMINATION		-3,733.09		-15,765.80	
Total 50100 · PURCHASES			1,450,050.77		1,702,624.87
50200 · FREIGHT					
50260 · MEAT		0.00		44.53	
50280 · GENERAL		0.00		692.50	
Total 50200 · FREIGHT			0.00		737.03
50400 · PURCHASE DISCOUNTS & REBATES			-26,575.72		-26,525.69
50500 · HOLDING ACCOUNT			0.00		0.00
50600 · INVENTORY ADJUSTMENT					
50610 · GROCERY		13,445.45		14,579.04	
50620 · PREPARED FOODS		2,115.89		1,011.60	
50625 · MOSCOW BAKEHOUSE		-5,634.02		0.00	
50630 · CAMPUS INV ADJMT					
506310 · CAMPUS GROCERY	-33.43		1,383.33		
506320 · CAMPUS PREPARED FOODS	608.20		50.60		
506340 · CAMPUS WELLNESS	-72.46		-122.29		
506370 · CAMPUS PRODUCE	0.00		24.86		
Total 50630 · CAMPUS INV ADJMT		502.31		1,336.50	
50640 · WELLNESS		-2,204.18		-962.17	
50660 · MEAT		120,255.13		-11,795.19	
50670 · FRESH		444.53		2,790.30	
Total 50600 · INVENTORY ADJUSTMENT			128,925.11		6,960.08
Total 50000 · COST OF GOODS			1,552,400.16		1,683,796.29
Total COGS			1,552,400.16		1,683,796.29
Gross Profit			1,046,496.62		1,188,132.18
Expense					
60000 · PERSONNEL EXPENSES					
60100 · WAGES AND SALARIES					
60110 · GROCERY		63,838.58		62,760.15	
60120 · PREPARED FOODS		126,794.99		239,438.55	
60125 · MOSCOW BAKEHOUSE		79,140.19		0.00	
60130 · CAMPUS		3,215.22		8,060.03	
60140 · WELLNESS		16,784.89		25,933.80	
60160 · MEAT		21,245.62		21,985.74	
60170 · FRESH		25,963.76		24,069.79	
60180 · ADMIN & OVERHEAD		104,784.09		108,889.88	

Moscow Food Co-op
Profit & Loss
October through December 2020

	Oct - Dec 20		Oct - Dec 19	
60182 · FRONT END	76,711.15		66,669.67	
60190 · PTO EXPENSE	40,658.19		57,544.58	
60191 · HOLIDAY	0.00		2,222.21	
60192 · OVERTIME	1,391.97		10,336.58	
Total 60100 · WAGES AND SALARIES		560,528.65		627,910.98
60200 · PAYROLL TAXES		37,694.55		50,936.89
60220 · MOSCOW BAKEHOUSE PR TAXES		6,764.40		0.00
60230 · CAMPUS PAYROLL TAXES		336.65		896.60
60400 · WORKERS COMPENSATION INSURANCE		16,699.74		15,181.74
60500 · EMPLOYER RETIREMT CONTRIB EXP		6,645.42		5,483.90
60501 · RETIREMENT ACCOUNT EXPENSES		1,205.01		1,033.73
60600 · MEDICAL & STAFF INSUR EXP		69,922.80		67,180.68
60601 · HRA REIMB PLAN EXPENSES		2,303.46		2,246.06
60800 · ACCRUED PTO EXPENSE		-7,222.03		-27,447.27
60900 · STAFF EXPENSES				
60905 · HIRING COSTS	0.00		492.39	
60910 · STAFF DISCOUNTS	20,892.27		20,170.92	
60920 · STAFF MTGS/TRNGS/EDUCATION	845.38		2,237.91	
60930 · STAFF RECOGNITION	8,331.49		1,243.12	
60940 · STAFF OTHER	548.92		1,004.40	
Total 60900 · STAFF EXPENSES		30,618.06		25,148.74
Total 60000 · PERSONNEL EXPENSES		725,496.71		768,572.05
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG		1,195.68		1,184.73
71014 · JANITORIAL SERVICES		9,300.00		9,255.00
71018 · JANITORIAL SUPPLIES		5,928.73		6,017.13
71026 · PROPERTY TAXES		6,622.70		10,583.38
7102630 · CAMPUS PROPERTY TAX		13.25		172.38
71030 · RENT		39,669.90		38,695.95
7103020 · BAKEHOUSE RENT		5,175.00		5,608.33
7103030 · CAMPUS RENT		2,505.00		2,505.00
71034 · REPAIRS AND MAINTENANCE		10,727.04		12,711.54
7103420 · BAKEHOUSE REPAIRS AND MAINT		2,083.17		75.41
7103430 · CAMPUS REPAIRS and MAINT		0.00		330.62
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	8,430.62		7,476.16	
7104622 · BAKEHOUSE CITY UTILITIES	1,412.06		490.40	
710464 · ELECTRIC AND GAS	12,806.13		15,258.75	
7104642 · BAKEHOUSE ELEC AND GAS	2,797.24		659.57	
7104643 · CAMPUS ELECTRIC & GAS	601.53		673.01	
710466 · CARDBOARD & OIL RECYCLING	0.00		451.39	
710468 · TELEPHONE	1,388.34		1,394.73	
7104682 · BAKEHOUSE TELEPHONE	794.91		1,027.19	

Moscow Food Co-op
Profit & Loss
October through December 2020

	Oct - Dec 20		Oct - Dec 19	
7104683 · CAMPUS TELEPHONE	425.88		389.88	
Total 71046 · UTILITIES		28,656.71		27,821.08
Total 71000 · OCCUPANCY EXPENSES		111,877.18		114,960.55
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72108 · ON-LINE SALES FEES	3,881.30		0.00	
72102 · BANK SERVICE CHARGES	725.78		1,425.38	
72106 · CREDIT CARD SERVICE CHARGES	38,489.87		50,672.30	
72114 · CASH & CREDIT CARDS OVER/SHORT	-11.92		-99.78	
7211430 · CAMPUS CASH OVER/SHORT	-0.80		46.21	
72116 · DEPRECIATION EXPENSE	60,000.00		108,119.00	
72118 · INSURANCE	8,051.63		5,582.33	
72120 · INTEREST EXPENSE	5,272.45		6,483.29	
72124 · TRAVEL EXPENSE	0.00		5,506.18	
72126 · MEALS	0.00		583.82	
Total 72100 · ADMINISTRATIVE EXPENSES		116,408.31		178,318.73
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT	241.86		7,961.45	
72212 · ADVERTISING & DIRECT MARKETING	2,140.55		7,942.63	
72216 · PUBLICATIONS	0.00		3,827.64	
72218 · OWNER SERVICES EXPENSE	803.46		1,721.78	
72220 · EDUCATION & EVENTS	348.55		3,529.81	
72224 · PROMOTIONS	3,178.52		7,985.89	
7222430 · CAMPUS PROMOTIONS	0.00		59.35	
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	52,271.45		48,966.49	
7222804 · HOUSE COUPONS	170.00		4.78	
Total 72228 · IN-STORE MARKETING DISCOUNTS		52,441.45		48,971.27
72230 · PARTIC OWNER DISCOUNTS		13,047.79		14,349.05
72240 · OWNER DISCOUNTS		4,064.95		6,642.96
72260 · MERCHANDISING		0.00		1,430.66
Total 72200 · MARKETING & OUTREACH		76,267.13		104,422.49
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES		17,109.96		18,800.06
72414 · EQUIPMENT RENTAL		145.96		194.88
72418 · IT EXPENSES		8,512.36		11,160.76
72420 · MISCELLANEOUS EXPENSES		0.00		1,629.24
72422 · PROFESSIONAL SERVICES/EXPENSES		29,139.16		23,097.50
72425 · UNIFORMS		14.34		3,761.64
72426 · SUPPLIES		27,080.64		26,691.63

Moscow Food Co-op
Profit & Loss
October through December 2020

	Oct - Dec 20		Oct - Dec 19	
7242620 · BAKEHOUSE SUPPLIES	4,507.83		0.00	
7242630 · CAMPUS SUPPLIES	93.58		659.46	
72427 · PACKAGING	16,147.50		23,125.19	
7242720 · BAKEHOUSE PACKAGING	6,341.75		0.00	
7242730 · CAMPUS PACKAGING	0.00		310.06	
72428 · OFFICE SUPPLIES AND POSTAGE	3,486.28		5,391.45	
7242820 · BAKEHOUSE OFFICE SUPPLIES	24.08		0.00	
7242830 · CAMPUS OFFICE SUPPLIES	0.00		21.44	
72432 · SMALL TOOLS/EQUIP/FIXTURES	156.86		2,867.78	
7243220 · BAKEHOUSE SMALL TOOLS	286.42		0.00	
72438 · TAXES	1,549.48		1,244.85	
72440 · VAN EXPENSES	1,117.89		1,844.11	
Total 72400 · STORE OPERATIONS		115,714.09		120,800.05
Total 72000 · OPERATIONS EXPENSES		308,389.53		403,541.27
72600 · GOVERNANCE EXPENSES				
72605 · CONSULTING		1,750.00		1,790.00
72606 · D & O INSURANCE		624.99		2,423.25
72620 · GENERAL BOD EXPENSES		87.45		876.27
72685 · TRAININGS		0.00		3,913.59
Total 72600 · GOVERNANCE EXPENSES		2,462.44		9,003.11
Total Expense		1,148,225.86		1,296,076.98
Net Ordinary Income		-101,729.24		-107,944.80
Other Income/Expense				
Other Income				
80100 · OTHER INCOME				
80112 · SHIPPING AND HANDLING		0.00		38.60
80120 · INCOMING DONATIONS		0.00		4,153.03
80141 · INTEREST INCOME		915.82		3,903.43
80150 · MISCELLANEOUS INCOME				
801506 · CURBSIDE SERVICE	2,113.56		0.00	
801501 · CLASSES	0.00		374.66	
801505 · VENDOR BOOTHS	0.00		59.00	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	20,297.20		16,037.96	
Total 80150 · MISCELLANEOUS INCOME		22,410.76		16,471.62
Total 80100 · OTHER INCOME		23,326.58		24,566.68
Total Other Income		23,326.58		24,566.68
Other Expense				
80500 · OTHER EXPENSES				
80535 · CHANGE IN DEFERRED INCOME TAXES		0.00		-21,500.00

Moscow Food Co-op
Profit & Loss
October through December 2020

	Oct - Dec 20	Oct - Dec 19
80530 · LOSS ON ASSET DISPOSAL	0.00	3,077.00
Total 80500 · OTHER EXPENSES	0.00	-18,423.00
Total Other Expense	0.00	-18,423.00
Net Other Income	23,326.58	42,989.68
Net Income	**-78,402.66**	**-64,955.12**