Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2021

			Jan - Dec 21
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY		5,193,988.80	
40120 · PREPARED FOODS		1,154,383.00	
40125 · MOSCOW BAKEHOUSE		603,655.00	
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	0.00		
401320 · CAMPUS PREPARED FOODS	0.00		
401340 · CAMPUS WELLNESS	0.00		
401370 · CAMPUS PRODUCE	0.00		
40130 · CAMPUS SALES - Other	53,854.61		
Total 40130 · CAMPUS SALES		53,854.61	
40140 · WELLNESS		1,323,606.85	
40160 · MEAT		1,028,889.00	
40170 · FRESH		1,403,169.00	
40180 · INTERCOMPANY SALES ELIMINATION		0.00	
Total 40100 · DEPARTMENTAL SALES			10,761,546.26
40190 · CO-OP PROMOTIONAL SALES			0.00
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS		-6,700.00	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS		0.00	
Total 40200 · SALES DISCOUNTS			-6,700.00
40800 · A/R SALES ACCOUNT			0.00
Total 40000 · SALES			10,754,846.26
Total Income			10,754,846.26
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY		3,295,304.65	
50120 · PREPARED FOODS		494,553.00	
50125 · MOSCOW BAKEHOUSE		181,097.00	
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	0.00		
501320 · CAMPUS PREPARED FOODS	0.00		
501340 · CAMPUS WELLNESS	0.00		
501370 · CAMPUS PRODUCE	0.00		
50130 · CAMPUS PURCHASES - Other	22,618.91		

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Total 50130 · CAMPUS PURCHASES	22,618.91
50140 · WELLNESS	725,674.10
50160 · MEAT	740,801.00
50170 · FRESH	898,028.00
50180 · INTERCOMPANY COGS ELIMINATION	0.00
Total 50100 · PURCHASES	6,358,076.66
50200 · FREIGHT	
50280 · GENERAL	840.00
Total 50200 · FREIGHT	840.00
50400 · PURCHASE DISCOUNTS & REBATES	-89,426.00
50430 · CAMPUS PURCHASE DISCOUNTS	0.00
50500 · HOLDING ACCOUNT	0.00
50600 · INVENTORY ADJUSTMENT	
50610 · GROCERY	0.00
50620 · PREPARED FOODS	0.00
50625 · MOSCOW BAKEHOUSE	0.00
50630 · CAMPUS INV ADJMT	
506310 · CAMPUS GROCERY	0.00
506320 · CAMPUS PREPARED FOODS	0.00
506340 · CAMPUS WELLNESS	0.00
506370 · CAMPUS PRODUCE	0.00
50630 · CAMPUS INV ADJMT - Other	0.00
Total 50630 · CAMPUS INV ADJMT	0.00
50640 · WELLNESS	0.00
50660 · MEAT	0.00
50670 · FRESH	0.00
Total 50600 · INVENTORY ADJUSTMENT	0.00
Total 50000 · COST OF GOODS	6,269,490.66
Total COGS	6,269,490.66
Gross Profit	4,485,355.60
Expense	
60000 · PERSONNEL EXPENSES	
60100 · WAGES AND SALARIES	
60110 · GROCERY	231,145.13
60120 · PREPARED FOODS	393,643.00
60125 · MOSCOW BAKEHOUSE	205,243.00
60130 · CAMPUS	15,079.29
60140 · WELLNESS	89,452.39

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60160 · MEAT	128,611.00		
60170 · FRESH	133,302.00		
60180 · ADMIN & OVERHEAD	432,068.00		
60182 · FRONT END	308,820.00		
60190 · PTO EXPENSE	115,777.40		
60191 · HOLIDAY	0.00		
60192 · OVERTIME	0.00		
60194 · BONUSES & PROFIT SHARING	0.00		
Total 60100 · WAGES AND SALARIES		2,053,141.21	
60200 · PAYROLL TAXES		154,470.05	
60220 · MOSCOW BAKEHOUSE PR TAXES		19,199.00	
60230 · CAMPUS PAYROLL TAXES		1,296.21	
60400 · WORKERS COMPENSATION INSURANCE		66,804.00	
60500 · EMPLOYER RETIREMT CONTRIB EXP		20,532.00	
60501 · RETIREMENT ACCOUNT EXPENSES		3,600.00	
60600 · MEDICAL & STAFF INSUR EXP		312,360.00	
60601 · HRA REIMB PLAN EXPENSES		9,360.00	
60800 · ACCRUED PTO EXPENSE		0.00	
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	780.00		
60910 · STAFF DISCOUNTS	77,609.00		
60920 · STAFF MTGS/TRNGS/EDUCATION	1,220.00		
609202 · MOSC BAKEHOUSE STAFF MTGS/ED	120.00		
60930 · STAFF RECOGNITION	13,440.00		
609302 · MOSC BAKEHOUSE STAFF RECOG	120.00		
60940 · STAFF OTHER	2,820.00		
Total 60900 · STAFF EXPENSES		96,109.00	
Total 60000 · PERSONNEL EXPENSES			2,736,871.47
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE		0.00	
71013 · INSURANCE - BLDG		4,782.72	
71014 · JANITORIAL SERVICES		37,260.00	
71018 · JANITORIAL SUPPLIES		30,000.00	
71026 · PROPERTY TAXES		16,695.12	
7102630 · CAMPUS PROPERTY TAX		600.00	
71030 · RENT		156,131.49	
7103020 · BAKEHOUSE RENT		19,850.00	
7103030 · CAMPUS RENT		10,020.00	
71034 · REPAIRS AND MAINTENANCE		57,600.00	
7103420 · BAKEHOUSE REPAIRS AND MAINT		5,400.00	
7103430 · CAMPUS REPAIRS and MAINT		600.00	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	34,700.00		

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7104622 · BAKEHOUSE CITY UTILITIES		5,700.00	
710464 · ELECTRIC AND GAS		51,900.00	
7104642 · BAKEHOUSE ELEC AND GAS		12,000.00	
7104643 · CAMPUS ELECTRIC & GAS		3,000.00	
710466 · CARDBOARD & OIL RECYCLING		0.00	
710468 · TELEPHONE		5,580.00	
7104682 · BAKEHOUSE TELEPHONE		3,180.00	
7104683 · CAMPUS TELEPHONE		1,704.00	
Total 71046 · UTILITIES		117,764.00	
Total 71000 · OCCUPANCY EXPENSES			456,703.33
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES		20,865.00	
72101 · BAD DEBT EXPENSE		0.00	
72102 · BANK SERVICE CHARGES		3,600.00	
72106 · CREDIT CARD SERVICE CHARGES		166,931.00	
72110 · FINANCE CHARGES/LATE FEES		0.00	
72114 · CASH & CREDIT CARDS OVER/SHORT		0.00	
7211430 · CAMPUS CASH OVER/SHORT		0.00	
72116 · DEPRECIATION EXPENSE		240,000.00	
72118 · INSURANCE		33,480.00	
72120 · INTEREST EXPENSE		18,193.83	
72122 · MEMBER LOAN INTEREST EXPENSE		0.00	
72123 · PATRONAGE DIV PROCESSING COST		0.00	
72124 · TRAVEL EXPENSE		480.00	
72126 · MEALS		0.00	
Total 72100 · ADMINISTRATIVE EXPENSES		483,549.83	
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT		3,450.00	
72212 · ADVERTISING & DIRECT MARKETING		15,000.00	
72216 · PUBLICATIONS		0.00	
72218 · OWNER SERVICES EXPENSE		4,500.00	
72220 · EDUCATION & EVENTS		2,400.00	
72221 · PARTICIPATING OWNER EXPENSES		0.00	
72224 · PROMOTIONS		9,600.00	
7222420 · BAKEHOUSE PROMOTIONS		0.00	
7222430 · CAMPUS PROMOTIONS		0.00	
72225 · MISC MARKETING EXPENSE		600.00	
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	198,228.00		
7222804 · HOUSE COUPONS	600.00		
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00		

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Total 72228 · IN-STORE MARKETING DISCOUNTS	198,828.00	
72230 · PARTIC OWNER DISCOUNTS	52,167.00	
72240 · OWNER DISCOUNTS	68,147.00	
72260 · MERCHANDISING	0.00	
Total 72200 · MARKETING & OUTREACH		354,692.00
72400 · STORE OPERATIONS		
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	65,652.00	
72414 · EQUIPMENT RENTAL	0.00	
72418 · IT EXPENSES	48,000.00	
72420 · MISCELLANEOUS EXPENSES	600.00	
72422 · PROFESSIONAL SERVICES/EXPENSES	94,482.00	
72425 · UNIFORMS	1,800.00	
72426 · SUPPLIES	86,417.00	
7242620 · BAKEHOUSE SUPPLIES	17,505.00	
7242630 · CAMPUS SUPPLIES	1,292.50	
72427 · PACKAGING	59,057.61	
7242720 · BAKEHOUSE PACKAGING	22,938.95	
7242730 · CAMPUS PACKAGING	161.56	
72428 · OFFICE SUPPLIES AND POSTAGE	14,280.00	
7242820 · BAKEHOUSE OFFICE SUPPLIES	120.00	
7242830 · CAMPUS OFFICE SUPPLIES	60.00	
72432 · SMALL TOOLS/EQUIP/FIXTURES	4,380.00	
7243220 · BAKEHOUSE SMALL TOOLS	3,600.00	
7243230 · CAMPUS SMALL TOOLS	120.00	
72438 · TAXES	6,000.00	
72440 · VAN EXPENSES	4,200.00	
Total 72400 · STORE OPERATIONS		430,666.62
Total 72000 · OPERATIONS EXPENSES		1,268,908.45
72600 · GOVERNANCE EXPENSES		
72601 · ANNUAL MEETING & REPORT		0.00
72605 · CONSULTING		9,426.00
72606 · D & O INSURANCE		2,556.00
72612 · OWNER ENGAGEMENT COMMITTEE		0.00
72616 · ELECTIONS/VOTING		2,000.00
72620 · GENERAL BOD EXPENSES		1,212.00
72626 · GM SEARCH & HIRE		0.00
72630 · GREEN COMMERCE COMMITTEE		0.00
72635 · RETREATS		1,000.00
72640 · STRATEGIC PLANNING COMMITTEE		0.00
72645 · SUSTAINABILITY COMMITTEE		0.00
72685 · TRAININGS		3,000.00

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Total 72600 · GOVERNANCE EXPENSES	19,194.00
Total Expense	4,481,677.25
Net Ordinary Income	3,678.35
Net Income	**3,678.35**