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06/02/22

Accrual Basis

Moscow Food Co-op
Profit & Loss
 January through March 2022

	Jan - Mar 22	Jan - Mar 21	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,208,426.97	1,233,910.13	-2.1%
40120 · PREPARED FOODS	388,696.18	317,193.62	22.5%
40125 · MOSCOW BAKEHOUSE	135,802.22	147,885.96	-8.2%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	8,121.30	2,940.65	176.2%
401320 · CAMPUS PREPARED FOODS	14,789.50	6,917.60	113.8%
401340 · CAMPUS WELLNESS	618.41	202.29	205.7%
401370 · CAMPUS PRODUCE	37.77	0.00	100.0%
Total 40130 · CAMPUS SALES	23,566.98	10,060.54	134.3%
40140 · WELLNESS	322,276.00	341,008.59	-5.5%
40160 · MEAT	211,763.96	232,436.57	-8.9%
40170 · FRESH	366,307.40	349,970.45	4.7%
40180 · INTERCOMPANY SALES ELIMINATION	-5,531.27	-2,058.81	-168.7%
Total 40100 · DEPARTMENTAL SALES	2,651,308.44	2,630,407.05	0.8%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-577.67	-1,497.28	61.4%
Total 40200 · SALES DISCOUNTS	-577.67	-1,497.28	61.4%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,650,730.77	2,628,909.77	0.8%
Total Income	2,650,730.77	2,628,909.77	0.8%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	834,951.28	834,862.78	0.0%
50120 · PREPARED FOODS	172,733.00	136,087.35	26.9%
50125 · MOSCOW BAKEHOUSE	47,684.77	42,823.15	11.4%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	5,757.04	3,379.28	70.4%
501320 · CAMPUS PREPARED FOODS	7,077.02	1,891.81	274.1%
501340 · CAMPUS WELLNESS	709.31	95.74	640.9%
501370 · CAMPUS PRODUCE	18.59	3.75	395.7%
Total 50130 · CAMPUS PURCHASES	13,561.96	5,370.58	152.5%
50140 · WELLNESS	179,619.77	197,827.33	-9.2%
50160 · MEAT	155,216.63	160,298.95	-3.2%
50170 · FRESH	244,404.43	219,913.42	11.1%
50180 · INTERCOMPANY COGS ELIMINATION	-5,531.27	-2,058.81	-168.7%
50100 · PURCHASES - Other	30.00	0.00	100.0%
Total 50100 · PURCHASES	1,642,670.57	1,595,124.75	3.0%

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50200 · FREIGHT			
50280 · GENERAL	1,622.90	415.00	291.1%
Total 50200 · FREIGHT	1,622.90	415.00	291.1%
50400 · PURCHASE DISCOUNTS & REBATES	-30,547.30	-29,210.35	-4.6%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-29,352.19	-19,677.40	-49.2%
50620 · PREPARED FOODS	-5,078.32	-1,611.79	-215.1%
50625 · MOSCOW BAKEHOUSE	0.00	4,558.39	-100.0%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,046.73	-408.27	-156.4%
506320 · CAMPUS PREPARED FOODS	68.13	-206.51	133.0%
506340 · CAMPUS WELLNESS	-57.07	-436.63	86.9%
Total 50630 · CAMPUS INV ADJMT	-1,035.67	-1,051.41	1.5%
50640 · WELLNESS	-16,089.33	-13,116.87	-22.7%
50660 · MEAT	-4,777.27	4,236.31	-212.8%
50670 · FRESH	1,245.34	-1,937.71	164.3%
Total 50600 · INVENTORY ADJUSTMENT	-55,087.44	-28,600.48	-92.6%
Total 50000 · COST OF GOODS	1,558,658.73	1,537,728.92	1.4%
Total COGS	1,558,658.73	1,537,728.92	1.4%
Gross Profit	1,092,072.04	1,091,180.85	0.1%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	68,674.97	63,173.68	8.7%
60120 · PREPARED FOODS	159,074.34	119,427.59	33.2%
60125 · MOSCOW BAKEHOUSE	69,871.94	68,404.84	2.1%
60130 · CAMPUS	4,913.85	3,935.17	24.9%
60140 · WELLNESS	24,248.44	18,519.63	30.9%
60160 · MEAT	28,650.50	21,463.29	33.5%
60170 · FRESH	33,755.96	27,486.01	22.8%
60180 · ADMIN & OVERHEAD	81,033.99	99,665.59	-18.7%
60182 · FRONT END	80,884.26	76,567.21	5.6%
60190 · PTO EXPENSE	29,679.69	33,917.62	-12.5%
60192 · OVERTIME	1,961.36	927.59	111.5%
Total 60100 · WAGES AND SALARIES	582,749.30	533,488.22	9.2%
60200 · PAYROLL TAXES	41,745.64	38,246.57	9.2%
60220 · MOSCOW BAKEHOUSE PR TAXES	6,321.40	6,166.82	2.5%
60230 · CAMPUS PAYROLL TAXES	421.80	339.68	24.2%
60400 · WORKERS COMPENSATION INSURANCE	10,029.28	16,682.81	-39.9%
60500 · EMPLOYER RETIREMT CONTRIB EXP	6,057.92	6,279.44	-3.5%
60501 · RETIREMENT ACCOUNT EXPENSES	1,492.89	1,037.72	43.9%
60600 · MEDICAL & STAFF INSUR EXP	61,531.07	76,936.77	-20.0%
60601 · HRA REIMB PLAN EXPENSES	603.74	2,248.12	-73.1%
60800 · ACCRUED PTO EXPENSE	2,008.42	6,494.59	-69.1%

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60900 · STAFF EXPENSES				
60910 · STAFF DISCOUNTS	16,941.24	19,720.67	-14.1%	
60920 · STAFF MTGS/TRNGS/EDUCATION	1,495.06	216.00	592.2%	
60930 · STAFF RECOGNITION	794.56	567.19	40.1%	
60940 · STAFF OTHER	796.00	648.00	22.8%	
Total 60900 · STAFF EXPENSES	20,026.86	21,151.86	-5.3%	
Total 60000 · PERSONNEL EXPENSES	732,988.32	709,072.60		3.4%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,488.75	1,195.68	24.5%	
71014 · JANITORIAL SERVICES	9,150.00	9,225.00	-0.8%	
71018 · JANITORIAL SUPPLIES	7,649.62	7,919.69	-3.4%	
71026 · PROPERTY TAXES	6,906.84	7,065.78	-2.3%	
7102630 · CAMPUS PROPERTY TAX	141.00	114.08	23.6%	
71030 · RENT	40,602.51	39,669.90	2.4%	
7103020 · BAKEHOUSE RENT	5,475.00	5,325.00	2.8%	
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%	
71034 · REPAIRS AND MAINTENANCE	23,553.29	16,134.25	46.0%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	2,183.16	618.87	252.8%	
7103430 · CAMPUS REPAIRS and MAINT	133.47	167.42	-20.3%	
71046 · UTILITIES				
710462 · CITY UTILITIES	11,220.70	8,440.20	32.9%	
7104622 · BAKEHOUSE CITY UTILITIES	1,167.60	1,017.43	14.8%	
710464 · ELECTRIC AND GAS	15,980.17	13,772.68	16.0%	
7104642 · BAKEHOUSE ELEC AND GAS	3,072.79	2,831.03	8.5%	
7104643 · CAMPUS ELECTRIC & GAS	603.41	582.13	3.7%	
710466 · CARDBOARD & OIL RECYCLING	660.73	486.23	35.9%	
710468 · TELEPHONE	1,579.10	1,450.47	8.9%	
7104682 · BAKEHOUSE TELEPHONE	804.91	794.91	1.3%	
7104683 · CAMPUS TELEPHONE	468.88	428.00	9.6%	
Total 71046 · UTILITIES	35,558.29	29,803.08	19.3%	
Total 71000 · OCCUPANCY EXPENSES	135,346.93	119,743.75		13.0%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72108 · ON-LINE SALES FEES	514.71	3,396.49	-84.9%	
72102 · BANK SERVICE CHARGES	910.77	808.95	12.6%	
72106 · CREDIT CARD SERVICE CHARGES	43,322.53	36,790.20	17.8%	
72110 · FINANCE CHARGES/LATE FEES	0.00	1.15	-100.0%	
72114 · CASH & CREDIT CARDS OVER/SHORT	-31.54	-15.43	-104.4%	
7211430 · CAMPUS CASH OVER/SHORT	-1.89	19.68	-109.6%	
72116 · DEPRECIATION EXPENSE	35,850.00	60,000.00	-40.3%	
72118 · INSURANCE	7,906.03	8,349.24	-5.3%	
72120 · INTEREST EXPENSE	3,804.33	4,986.82	-23.7%	
72124 · TRAVEL EXPENSE	104.77	0.00	100.0%	
Total 72100 · ADMINISTRATIVE EXPENSES	92,379.71	114,337.10	-19.2%	

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72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	230.64	161.12	43.2%
72212 · ADVERTISING & DIRECT MARKETING	687.57	2,036.89	-66.2%
72218 · OWNER SERVICES EXPENSE	88.19	975.96	-91.0%
72220 · EDUCATION & EVENTS	395.31	32.70	1,108.9%
72224 · PROMOTIONS	1,874.30	1,481.54	26.5%
7222420 · BAKEHOUSE PROMOTIONS	48.00	126.50	-62.1%
72225 · MISC MARKETING EXPENSE	0.00	10.00	-100.0%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	55,373.08	54,193.04	2.2%
7222804 · HOUSE COUPONS	105.58	0.00	100.0%
Total 72228 · IN-STORE MARKETING DISCOUNTS	55,478.66	54,193.04	2.4%
72230 · PARTIC OWNER DISCOUNTS	9,338.37	11,964.64	-22.0%
72240 · OWNER DISCOUNTS	6,667.99	47,551.04	-86.0%
72260 · MERCHANDISING	761.16	0.00	100.0%
Total 72200 · MARKETING & OUTREACH	75,570.19	118,533.43	-36.3%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	15,898.63	16,583.79	-4.1%
72418 · IT EXPENSES	9,402.77	8,183.84	14.9%
72420 · MISCELLANEOUS EXPENSES	119.56	276.58	-56.8%
72422 · PROFESSIONAL SERVICES/EXPENSES	17,667.34	17,984.91	-1.8%
72425 · UNIFORMS	36.13	1,284.80	-97.2%
72426 · SUPPLIES	19,239.30	17,187.66	11.9%
7242620 · BAKEHOUSE SUPPLIES	3,496.54	4,164.33	-16.0%
7242630 · CAMPUS SUPPLIES	296.63	50.88	483.0%
72427 · PACKAGING	18,655.92	15,129.35	23.3%
7242720 · BAKEHOUSE PACKAGING	5,700.29	5,525.45	3.2%
7242730 · CAMPUS PACKAGING	180.93	0.00	100.0%
72428 · OFFICE SUPPLIES AND POSTAGE	2,461.56	1,721.22	43.0%
7242820 · BAKEHOUSE OFFICE SUPPLIES	39.65	80.73	-50.9%
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,253.24	1,071.02	17.0%
7243220 · BAKEHOUSE SMALL TOOLS	321.73	1,741.68	-81.5%
72438 · TAXES	971.29	1,137.45	-14.6%
72440 · VAN EXPENSES	763.84	967.35	-21.0%
Total 72400 · STORE OPERATIONS	96,505.35	93,091.04	3.7%
Total 72000 · OPERATIONS EXPENSES	264,455.25	325,961.57	-18.9%
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT	169.16	0.00	100.0%
72605 · CONSULTING	3,865.50	1,818.75	112.5%
72606 · D & O INSURANCE	1,062.47	637.50	66.7%
72616 · ELECTIONS/VOTING	1,562.65	1,596.74	-2.1%
72620 · GENERAL BOD EXPENSES	118.75	93.75	26.7%
72685 · TRAININGS	0.00	848.00	-100.0%
Total 72600 · GOVERNANCE EXPENSES	6,778.53	4,994.74	35.7%
Total Expense	1,139,569.03	1,159,772.66	-1.7%
Net Ordinary Income	-47,496.99	-68,591.81	30.8%

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Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	70.61	2,876.08	-97.5%
Total 80140 · DIVIDEND INCOME	70.61	2,876.08	-97.5%
80141 · INTEREST INCOME	340.03	1,453.92	-76.6%
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	565.41	2,940.16	-80.8%
801505 · VENDOR BOOTHS	18.00	0.00	100.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	208.31	9,354.28	-97.8%
Total 80150 · MISCELLANEOUS INCOME	791.72	12,294.44	-93.6%
Total 80100 · OTHER INCOME	1,202.36	16,624.44	-92.8%
Total Other Income	1,202.36	16,624.44	-92.8%
Net Other Income	1,202.36	16,624.44	-92.8%
Net Income	-46,294.63	-51,967.37	10.9%