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06/02/22

Accrual Basis

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2022

	Jan - Mar 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,208,426.97	1,240,595.00	-32,168.03
40120 · PREPARED FOODS	388,696.18	405,697.00	-17,000.82
40125 · MOSCOW BAKEHOUSE	135,802.22	162,674.00	-26,871.78
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	8,121.30	0.00	8,121.30
401320 · CAMPUS PREPARED FOODS	14,789.50	0.00	14,789.50
401340 · CAMPUS WELLNESS	618.41	0.00	618.41
401370 · CAMPUS PRODUCE	37.77	0.00	37.77
40130 · CAMPUS SALES - Other	0.00	30,076.00	-30,076.00
Total 40130 · CAMPUS SALES	23,566.98	30,076.00	-6,509.02
40140 · WELLNESS	322,276.00	361,171.00	-38,895.00
40160 · MEAT	211,763.96	221,872.00	-10,108.04
40170 · FRESH	366,307.40	334,183.00	32,124.40
40180 · INTERCOMPANY SALES ELIMINATION	-5,531.27	0.00	-5,531.27
Total 40100 · DEPARTMENTAL SALES	2,651,308.44	2,756,268.00	-104,959.56
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-577.67	-1,350.00	772.33
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00	0.00	0.00
Total 40200 · SALES DISCOUNTS	-577.67	-1,350.00	772.33
40800 · A/R SALES ACCOUNT	0.00	0.00	0.00
Total 40000 · SALES	2,650,730.77	2,754,918.00	-104,187.23
Total Income	2,650,730.77	2,754,918.00	-104,187.23
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	834,951.28	810,228.00	24,723.28
50120 · PREPARED FOODS	172,733.00	158,899.00	13,834.00
50125 · MOSCOW BAKEHOUSE	47,684.77	65,071.00	-17,386.23
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	5,757.04	0.00	5,757.04
501320 · CAMPUS PREPARED FOODS	7,077.02	0.00	7,077.02
501340 · CAMPUS WELLNESS	709.31	0.00	709.31
501370 · CAMPUS PRODUCE	18.59	0.00	18.59
50130 · CAMPUS PURCHASES - Other	0.00	12,632.00	-12,632.00
Total 50130 · CAMPUS PURCHASES	13,561.96	12,632.00	929.96

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50140 · WELLNESS	179,619.77	198,332.00	-18,712.23
50160 · MEAT	155,216.63	159,748.00	-4,531.37
50170 · FRESH	244,404.43	213,877.00	30,527.43
50180 · INTERCOMPANY COGS ELIMINATION	-5,531.27	0.00	-5,531.27
50100 · PURCHASES - Other	30.00		
Total 50100 · PURCHASES	1,642,670.57	1,618,787.00	23,883.57
50200 · FREIGHT			
50280 · GENERAL	1,622.90	1,050.00	572.90
Total 50200 · FREIGHT	1,622.90	1,050.00	572.90
50400 · PURCHASE DISCOUNTS & REBATES	-30,547.30	-32,508.00	1,960.70
50430 · CAMPUS PURCHASE DISCOUNTS	0.00	0.00	0.00
50500 · HOLDING ACCOUNT	0.00	0.00	0.00
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-29,352.19	0.00	-29,352.19
50620 · PREPARED FOODS	-5,078.32	0.00	-5,078.32
50625 · MOSCOW BAKEHOUSE	0.00	0.00	0.00
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,046.73	0.00	-1,046.73
506320 · CAMPUS PREPARED FOODS	68.13	0.00	68.13
506340 · CAMPUS WELLNESS	-57.07	0.00	-57.07
506370 · CAMPUS PRODUCE	0.00	0.00	0.00
Total 50630 · CAMPUS INV ADJMT	-1,035.67	0.00	-1,035.67
50640 · WELLNESS	-16,089.33	0.00	-16,089.33
50660 · MEAT	-4,777.27	0.00	-4,777.27
50670 · FRESH	1,245.34	0.00	1,245.34
Total 50600 · INVENTORY ADJUSTMENT	-55,087.44	0.00	-55,087.44
Total 50000 · COST OF GOODS	1,558,658.73	1,587,329.00	-28,670.27
Total COGS	1,558,658.73	1,587,329.00	-28,670.27
Gross Profit	1,092,072.04	1,167,589.00	-75,516.96
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	68,674.97	57,068.00	11,606.97
60120 · PREPARED FOODS	159,074.34	138,343.00	20,731.34
60125 · MOSCOW BAKEHOUSE	69,871.94	55,309.00	14,562.94
60130 · CAMPUS	4,913.85	8,421.00	-3,507.15
60140 · WELLNESS	24,248.44	25,282.00	-1,033.56
60160 · MEAT	28,650.50	27,735.00	915.50
60170 · FRESH	33,755.96	31,079.00	2,676.96
60180 · ADMIN & OVERHEAD	81,033.99	80,997.00	36.99
60182 · FRONT END	80,884.26	80,167.00	717.26
60190 · PTO EXPENSE	29,679.69	33,744.00	-4,064.31
60191 · HOLIDAY	0.00	0.00	0.00

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60192 · OVERTIME	1,961.36	0.00	1,961.36
60194 · BONUSES & PROFIT SHARING	0.00	0.00	0.00
Total 60100 · WAGES AND SALARIES	582,749.30	538,145.00	44,604.30
60200 · PAYROLL TAXES	41,745.64	40,708.00	1,037.64
60220 · MOSCOW BAKEHOUSE PR TAXES	6,321.40	5,219.00	1,102.40
60230 · CAMPUS PAYROLL TAXES	421.80	731.00	-309.20
60400 · WORKERS COMPENSATION INSURANCE	10,029.28	10,029.00	0.28
60500 · EMPLOYER RETIREMT CONTRIB EXP	6,057.92	6,458.00	-400.08
60501 · RETIREMENT ACCOUNT EXPENSES	1,492.89	1,065.00	427.89
60600 · MEDICAL & STAFF INSUR EXP	61,531.07	67,107.00	-5,575.93
60601 · HRA REIMB PLAN EXPENSES	603.74	1,950.00	-1,346.26
60800 · ACCRUED PTO EXPENSE	2,008.42	0.00	2,008.42
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	0.00	60.00	-60.00
60910 · STAFF DISCOUNTS	16,941.24	17,813.00	-871.76
60920 · STAFF MTGS/TRNGS/EDUCATION	1,495.06	720.00	775.06
609202 · MOSC BAKEHOUSE STAFF MTGS/ED	0.00	30.00	-30.00
60930 · STAFF RECOGNITION	794.56	1,245.00	-450.44
609302 · MOSC BAKEHOUSE STAFF RECOG	0.00	30.00	-30.00
60940 · STAFF OTHER	796.00	675.00	121.00
Total 60900 · STAFF EXPENSES	20,026.86	20,573.00	-546.14
Total 60000 · PERSONNEL EXPENSES	732,988.32	691,985.00	41,003.32
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE	0.00	0.00	0.00
71013 · INSURANCE - BLDG	1,488.75	1,488.75	0.00
71014 · JANITORIAL SERVICES	9,150.00	9,600.00	-450.00
71018 · JANITORIAL SUPPLIES	7,649.62	7,500.00	149.62
71026 · PROPERTY TAXES	6,906.84	6,906.84	0.00
7102630 · CAMPUS PROPERTY TAX	141.00	141.00	0.00
71030 · RENT	40,602.51	41,728.83	-1,126.32
7103020 · BAKEHOUSE RENT	5,475.00	5,475.00	0.00
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.00
71034 · REPAIRS AND MAINTENANCE	23,553.29	14,700.00	8,853.29
7103420 · BAKEHOUSE REPAIRS AND MAINT	2,183.16	1,350.00	833.16
7103430 · CAMPUS REPAIRS and MAINT	133.47	255.00	-121.53
71046 · UTILITIES			
710462 · CITY UTILITIES	11,220.70	11,500.00	-279.30
7104622 · BAKEHOUSE CITY UTILITIES	1,167.60	1,050.00	117.60
710464 · ELECTRIC AND GAS	15,980.17	13,800.00	2,180.17
7104642 · BAKEHOUSE ELEC AND GAS	3,072.79	2,900.00	172.79
7104643 · CAMPUS ELECTRIC & GAS	603.41	600.00	3.41
710466 · CARDBOARD & OIL RECYCLING	660.73	500.00	160.73
710468 · TELEPHONE	1,579.10	1,560.00	19.10
7104682 · BAKEHOUSE TELEPHONE	804.91	795.00	9.91
7104683 · CAMPUS TELEPHONE	468.88	459.00	9.88
Total 71046 · UTILITIES	35,558.29	33,164.00	2,394.29
Total 71000 · OCCUPANCY EXPENSES	135,346.93	124,814.42	10,532.51

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72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	514.71	1,460.00	-945.29
72101 · BAD DEBT EXPENSE	0.00	0.00	0.00
72102 · BANK SERVICE CHARGES	910.77	900.00	10.77
72106 · CREDIT CARD SERVICE CHARGES	43,322.53	41,323.00	1,999.53
72110 · FINANCE CHARGES/LATE FEES	0.00	0.00	0.00
72114 · CASH & CREDIT CARDS OVER/SHORT	-31.54	0.00	-31.54
7211430 · CAMPUS CASH OVER/SHORT	-1.89	0.00	-1.89
72116 · DEPRECIATION EXPENSE	35,850.00	48,375.00	-12,525.00
72118 · INSURANCE	7,906.03	8,028.00	-121.97
72120 · INTEREST EXPENSE	3,804.33	3,804.00	0.33
72122 · MEMBER LOAN INTEREST EXPENSE	0.00	0.00	0.00
72123 · PATRONAGE DIV PROCESSING COST	0.00	0.00	0.00
72124 · TRAVEL EXPENSE	104.77	30.00	74.77
72126 · MEALS	0.00	0.00	0.00
Total 72100 · ADMINISTRATIVE EXPENSES	92,379.71	103,920.00	-11,540.29
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	230.64	405.00	-174.36
72212 · ADVERTISING & DIRECT MARKETING	687.57	1,875.00	-1,187.43
72216 · PUBLICATIONS	0.00	0.00	0.00
72218 · OWNER SERVICES EXPENSE	88.19	480.00	-391.81
72220 · EDUCATION & EVENTS	395.31	375.00	20.31
72221 · PARTICIPATING OWNER EXPENSES	0.00	0.00	0.00
72224 · PROMOTIONS	1,874.30	2,085.00	-210.70
7222420 · BAKEHOUSE PROMOTIONS	48.00	120.00	-72.00
7222430 · CAMPUS PROMOTIONS	0.00	0.00	0.00
72225 · MISC MARKETING EXPENSE	0.00	60.00	-60.00
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	55,373.08	57,854.00	-2,480.92
7222804 · HOUSE COUPONS	105.58	120.00	-14.42
Total 72228 · IN-STORE MARKETING DISCOUNTS	55,478.66	57,974.00	-2,495.34
72230 · PARTIC OWNER DISCOUNTS	9,338.37	11,020.00	-1,681.63
72240 · OWNER DISCOUNTS	6,667.99	13,010.00	-6,342.01
72260 · MERCHANDISING	761.16	105.00	656.16
Total 72200 · MARKETING & OUTREACH	75,570.19	87,509.00	-11,938.81
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	15,898.63	16,442.00	-543.37
72414 · EQUIPMENT RENTAL	0.00	0.00	0.00
72418 · IT EXPENSES	9,402.77	12,000.00	-2,597.23
72420 · MISCELLANEOUS EXPENSES	119.56	300.00	-180.44
72422 · PROFESSIONAL SERVICES/EXPENSES	17,667.34	18,300.00	-632.66
72425 · UNIFORMS	36.13	810.00	-773.87
72426 · SUPPLIES	19,239.30	18,720.00	519.30
7242620 · BAKEHOUSE SUPPLIES	3,496.54	4,555.00	-1,058.46
7242630 · CAMPUS SUPPLIES	296.63	601.00	-304.37
72427 · PACKAGING	18,655.92	19,501.00	-845.08
7242720 · BAKEHOUSE PACKAGING	5,700.29	6,181.00	-480.71
7242730 · CAMPUS PACKAGING	180.93	181.00	-0.07
72428 · OFFICE SUPPLIES AND POSTAGE	2,461.56	2,565.00	-103.44
7242820 · BAKEHOUSE OFFICE SUPPLIES	39.65	60.00	-20.35

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7242830 · CAMPUS OFFICE SUPPLIES	0.00	15.00	-15.00
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,253.24	2,220.00	-966.76
7243220 · BAKEHOUSE SMALL TOOLS	321.73	990.00	-668.27
7243230 · CAMPUS SMALL TOOLS	0.00	75.00	-75.00
72438 · TAXES	971.29	1,260.00	-288.71
72440 · VAN EXPENSES	763.84	675.00	88.84
Total 72400 · STORE OPERATIONS	96,505.35	105,451.00	-8,945.65
Total 72000 · OPERATIONS EXPENSES	264,455.25	296,880.00	-32,424.75
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT	169.16	0.00	169.16
72605 · CONSULTING	3,865.50	2,364.00	1,501.50
72606 · D & O INSURANCE	1,062.47	1,062.00	0.47
72612 · OWNER ENGAGEMENT COMMITTEE	0.00	0.00	0.00
72616 · ELECTIONS/VOTING	1,562.65	2,000.00	-437.35
72620 · GENERAL BOD EXPENSES	118.75	750.00	-631.25
72626 · GM SEARCH & HIRE	0.00	0.00	0.00
72630 · GREEN COMMERCE COMMITTEE	0.00	0.00	0.00
72635 · RETREATS	0.00	0.00	0.00
72640 · STRATEGIC PLANNING COMMITTEE	0.00	0.00	0.00
72645 · SUSTAINABILITY COMMITTEE	0.00	0.00	0.00
72685 · TRAININGS	0.00	0.00	0.00
Total 72600 · GOVERNANCE EXPENSES	6,778.53	6,176.00	602.53
Total Expense	1,139,569.03	1,119,855.42	19,713.61
Net Ordinary Income	-47,496.99	47,733.58	-95,230.57
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
801509 · PPP COVID FUNDS/LOAN FORGIVEN	0.00	0.00	0.00
80112 · SHIPPING AND HANDLING	0.00	0.00	0.00
80110 · PUBLICATIONS INCOME	0.00	0.00	0.00
80120 · INCOMING DONATIONS	0.00	0.00	0.00
80130 · BAD DEBT RECOVERY	0.00	0.00	0.00
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	70.61	0.00	70.61
801402 · NON-QUALIFIED DIVIDEND	0.00	0.00	0.00
80140 · DIVIDEND INCOME - Other	0.00	0.00	0.00
Total 80140 · DIVIDEND INCOME	70.61	0.00	70.61
80141 · INTEREST INCOME	340.03	1,300.00	-959.97
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	565.41	0.00	565.41
801501 · CLASSES	0.00	0.00	0.00
801502 · CONSULTING	0.00	0.00	0.00
801503 · DEMO DOLLARS	0.00	0.00	0.00
801504 · EVENTS	0.00	0.00	0.00
801505 · VENDOR BOOTHS	18.00	0.00	18.00
801507 · REIMBURSEMENTS/EXP REFUNDS/MISC	208.31	0.00	208.31
Total 80150 · MISCELLANEOUS INCOME	791.72	0.00	791.72

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80155 · GAIN ON ASSET DISPOSAL	0.00	0.00	0.00
80160 · PATRONAGE GAIN/LOSS	0.00	0.00	0.00
Total 80100 · OTHER INCOME	1,202.36	1,300.00	-97.64
Total Other Income	1,202.36	1,300.00	-97.64
Net Other Income	1,202.36	1,300.00	-97.64
Net Income	-46,294.63	49,033.58	-95,328.21