Moscow Food Co-op
Profit & Loss
January through March 2020

	Jan - Mar 20	Jan - Mar 19	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,274,526.35	1,249,714.43	2.0%
40120 · PREPARED FOODS	414,465.53	683,388.97	-39.4%
40125 · MOSCOW BAKEHOUSE	189,524.66	0.00	100.0%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	9,517.58	10,811.49	-12.0%
401320 · CAMPUS PREPARED FOODS	19,764.66	26,039.33	-24.1%
401340 · CAMPUS WELLNESS	239.88	219.90	9.1%
401370 · CAMPUS PRODUCE	122.32	373.15	-67.2%
Total 40130 · CAMPUS SALES	29,644.44	37,443.87	-20.8%
40140 · WELLNESS	412,558.96	374,044.19	10.3%
40160 · MEAT	211,406.67	199,004.61	6.2%
40170 · FRESH	327,340.79	297,092.79	10.2%
40180 · INTERCOMPANY SALES ELIMINATION	-11,385.31	-14,106.13	19.3%
Total 40100 · DEPARTMENTAL SALES	2,848,082.09	2,826,582.73	0.8%
40190 · CO-OP PROMOTIONAL SALES	0.00	5.00	-100.0%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-2,366.93	-1,625.73	-45.6%
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	-8.37	0.00	-100.0%
Total 40200 · SALES DISCOUNTS	-2,375.30	-1,625.73	-46.1%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,845,706.79	2,824,962.00	0.7%
Total Income	2,845,706.79	2,824,962.00	0.7%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	855,372.53	830,280.18	3.0%
50120 · PREPARED FOODS	204,936.11	256,554.72	-20.1%
50125 · MOSCOW BAKEHOUSE	63,017.69	0.00	100.0%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	8,464.68	7,348.23	15.2%
501320 · CAMPUS PREPARED FOODS	12,770.05	17,145.70	-25.5%
501340 · CAMPUS WELLNESS	151.57	190.76	-20.5%
501370 · CAMPUS PRODUCE	55.05	270.45	-79.7%
Total 50130 · CAMPUS PURCHASES	21,441.35	24,955.14	-14.1%
50140 · WELLNESS	227,671.01	217,019.30	4.9%
50160 · MEAT	139,609.86	132,489.79	5.4%
50170 · FRESH	219,807.77	211,857.92	3.8%
50180 · INTERCOMPANY COGS ELIMINATION	-11,385.31	-14,106.13	19.3%
Total 50100 · PURCHASES	1,720,471.01	1,659,050.92	3.7%
50200 · FREIGHT			
50260 · MEAT	0.00	687.16	-100.0%
50270 · FRESH	0.00	176.48	-100.0%
50280 · GENERAL	673.00	611.50	10.1%
Total 50200 · FREIGHT	673.00	1,475.14	-54.4%
50400 · PURCHASE DISCOUNTS & REBATES	-26,495.45	-22,848.36	-16.0%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-9,184.13	5,254.27	-274.8%
50620 · PREPARED FOODS	-3,559.59	4,279.07	-183.2%
50625 · MOSCOW BAKEHOUSE	-3,369.08	0.00	-100.0%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,788.51	-524.59	-240.9%
506320 · CAMPUS PREPARED FOODS	93.77	-897.37	110.5%
506340 · CAMPUS WELLNESS	8.82	-84.03	110.5%
506370 · CAMPUS PRODUCE	0.00	-24.86	100.0%
Total 50630 · CAMPUS INV ADJMT	-1,685.92	-1,530.85	-10.1%
50640 · WELLNESS	-10,281.46	-8,677.71	-18.5%
50660 · MEAT	13,898.60	7,291.22	90.6%
50670 · FRESH	-4,980.66	-155.65	-3,099.9%
Total 50600 · INVENTORY ADJUSTMENT	-19,162.24	6,460.35	-396.6%
Total 50000 · COST OF GOODS	1,675,486.32	1,644,138.05	1.9%
Total COGS	1,675,486.32	1,644,138.05	1.9%
Gross Profit	1,170,220.47	1,180,823.95	-0.9%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	69,002.21	58,550.96	17.9%
60120 · PREPARED FOODS	163,357.59	237,988.98	-31.4%
60125 · MOSCOW BAKEHOUSE	91,487.18	0.00	100.0%
60130 · CAMPUS	6,156.63	10,839.33	-43.2%
60140 · WELLNESS	23,010.95	24,804.88	-7.2%
60160 · MEAT	24,214.60	23,003.35	5.3%
60170 · FRESH	29,619.01	28,753.84	3.0%
60180 · ADMIN & OVERHEAD	110,117.24	116,446.38	-5.4%
60182 · FRONT END	64,429.58	72,329.70	-10.9%
60190 · PTO EXPENSE	36,307.10	30,605.34	18.6%
60192 · OVERTIME	3,020.73	1,455.92	107.5%
Total 60100 · WAGES AND SALARIES	620,722.82	604,778.68	2.6%
60200 · PAYROLL TAXES	43,633.95	50,815.10	-14.1%
60220 · MOSCOW BAKEHOUSE PR TAXES	8,243.35	0.00	100.0%
60230 · CAMPUS PAYROLL TAXES	596.38	940.49	-36.6%
60400 · WORKERS COMPENSATION INSURANCE	16,698.78	19,674.78	-15.1%
60500 · EMPLOYER RETIREMT CONTRIB EXP	5,637.14	7,607.53	-25.9%
60501 · RETIREMENT ACCOUNT EXPENSES	1,099.97	928.81	18.4%
60600 · MEDICAL & STAFF INSUR EXP	82,779.20	87,029.18	-4.9%

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60601 · HRA REIMB PLAN EXPENSES	907.97	2,350.82	-61.4%	
60800 · ACCRUED PTO EXPENSE	1,211.09	0.00	100.0%	
60900 · STAFF EXPENSES				
60905 · HIRING COSTS	231.46	297.60	-22.2%	
60910 · STAFF DISCOUNTS	23,064.57	22,953.11	0.5%	
60920 · STAFF MTGS/TRNGS/EDUCATION	678.54	1,023.15	-33.7%	
60930 · STAFF RECOGNITION	1,106.12	935.47	18.2%	
609302 · MOSC BAKEHOUSE STAFF RECOG	10.92	0.00	100.0%	
60940 · STAFF OTHER	925.20	0.00	100.0%	
Total 60900 · STAFF EXPENSES	26,016.81	25,209.33	3.2%	
Total 60000 · PERSONNEL EXPENSES	807,547.46	799,334.72		1.0%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,184.73	597.75	98.2%	
71014 · JANITORIAL SERVICES	9,355.00	9,315.00	0.4%	
71018 · JANITORIAL SUPPLIES	7,776.46	6,671.68	16.6%	
71026 · PROPERTY TAXES	7,134.30	6,051.30	17.9%	
7102630 · CAMPUS PROPERTY TAX	146.55	138.00	6.2%	
71030 · RENT	38,703.95	37,607.46	2.9%	
710302 · BAKEHOUSE RENT	5,175.00	4,650.00	11.3%	
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%	
71034 · REPAIRS AND MAINTENANCE	16,738.55	15,372.26	8.9%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	1,383.06	0.00	100.0%	
7103430 · CAMPUS REPAIRS and MAINT	266.86	170.28	56.7%	
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	8,079.77	7,080.12	14.1%	
7104622 · BAKEHOUSE CITY UTILITIES	680.39	521.41	30.5%	
710464 · ELECTRIC AND GAS	14,200.99	15,651.62	-9.3%	
7104642 · BAKEHOUSE ELEC AND GAS	2,571.76	468.14	449.4%	
7104643 · CAMPUS ELECTRIC & GAS	597.24	617.14	-3.2%	
710468 · TELEPHONE	1,490.74	1,402.75	6.3%	
7104682 · BAKEHOUSE TELEPHONE	794.91	0.00	100.0%	
7104683 · CAMPUS TELEPHONE	413.88	389.88	6.2%	
Total 71046 · UTILITIES	28,829.68	26,131.06	10.3%	
Total 71000 · OCCUPANCY EXPENSES	119,199.14	109,209.79		9.2%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72102 · BANK SERVICE CHARGES	1,088.86	1,150.24	-5.3%	
72106 · CREDIT CARD SERVICE CHARGES	46,930.39	46,454.31	1.0%	
72114 · CASH & CREDIT CARDS OVER/SHORT	-51.99	-92.77	44.0%	
7211430 · CAMPUS CASH OVER/SHORT	-0.07	-20.50	99.7%	
72116 · DEPRECIATION EXPENSE	86,295.00	35,340.00	144.2%	
72118 · INSURANCE	7,597.35	5,480.70	38.6%	
72120 · INTEREST EXPENSE	6,106.17	7,272.49	-16.0%	
72124 · TRAVEL EXPENSE	516.47	1,085.26	-52.4%	
72126 · MEALS	0.00	66.47	-100.0%	
Total 72100 · ADMINISTRATIVE EXPENSES	148,482.18	96,736.20	53.5%	
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT	1,206.24	4,047.45	-70.2%	
72212 · ADVERTISING & DIRECT MARKETING	7,903.74	8,594.43	-8.0%	
72216 · PUBLICATIONS	1,358.26	2,755.78	-50.7%	
72218 · OWNER SERVICES EXPENSE	1,686.30	856.43	96.9%	
72220 · EDUCATION & EVENTS	875.02	1,974.82	-55.7%	
72224 · PROMOTIONS	1,936.80	1,880.78	3.0%	
7222430 · CAMPUS PROMOTIONS	1.06	39.35	-97.3%	
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	51,969.14	38,724.34	34.2%	
7222804 · HOUSE COUPONS	0.00	58.48	-100.0%	
Total 72228 · IN-STORE MARKETING DISCOUNTS	51,969.14	38,782.82	34.0%	
72230 · PARTIC OWNER DISCOUNTS	15,213.55	12,383.90	22.9%	
72240 · OWNER DISCOUNTS	33,330.57	35,472.80	-6.0%	
Total 72200 · MARKETING & OUTREACH	115,480.68	106,788.56	8.1%	
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	17,166.08	11,101.82	54.6%	
72414 · EQUIPMENT RENTAL	0.00	51.00	-100.0%	
72418 · IT EXPENSES	9,304.65	11,616.01	-19.9%	
72420 · MISCELLANEOUS EXPENSES	175.47	6.77	2,491.9%	
72422 · PROFESSIONAL SERVICES/EXPENSES	7,478.64	4,458.54	67.7%	
72425 · UNIFORMS	255.24	1,757.23	-85.5%	
72426 · SUPPLIES	24,813.74	21,979.24	12.9%	
7242620 · BAKEHOUSE SUPPLIES	5,725.51	0.00	100.0%	
7242630 · CAMPUS SUPPLIES	562.42	975.96	-42.4%	
72427 · PACKAGING	19,199.01	21,912.18	-12.4%	
7242720 · BAKEHOUSE PACKAGING	6,897.04	0.00	100.0%	
7242730 · CAMPUS PACKAGING	119.51	89.47	33.6%	
72428 · OFFICE SUPPLIES AND POSTAGE	3,826.88	4,607.77	-17.0%	
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,314.94	2,512.36	-47.7%	
7243220 · BAKEHOUSE SMALL TOOLS	2,476.76	0.00	100.0%	
7243230 · CAMPUS SMALL TOOLS	0.00	99.72	-100.0%	
72438 · TAXES	1,324.14	1,520.94	-12.9%	
72440 · VAN EXPENSES	1,366.64	0.00	100.0%	
Total 72400 · STORE OPERATIONS	102,006.67	82,689.01	23.4%	
Total 72000 · OPERATIONS EXPENSES	365,969.53	286,213.77		27.9%
72600 · GOVERNANCE EXPENSES				
72601 · ANNUAL MEETING & REPORT	0.00	50.00	-100.0%	
72605 · CONSULTING	1,900.00	1,790.00	6.2%	
72606 · D & O INSURANCE	625.03	2,423.25	-74.2%	
72616 · ELECTIONS/VOTING	39.50	112.21	-64.8%	
72620 · GENERAL BOD EXPENSES	465.21	733.68	-36.6%	
Total 72600 · GOVERNANCE EXPENSES	3,029.74	5,109.14		-40.7%
Total Expense	1,295,745.87	1,199,867.42		8.0%
Net Ordinary Income	-125,525.40	-19,043.47		-559.2%
Other Income/Expense				
Other Income				

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80100 · OTHER INCOME			
80112 · SHIPPING AND HANDLING	0.00	7.25	-100.0%
80110 · PUBLICATIONS INCOME	0.00	1,400.00	-100.0%
80120 · INCOMING DONATIONS	0.00	1,899.77	-100.0%
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	1,493.14	2,047.26	-27.1%
Total 80140 · DIVIDEND INCOME	1,493.14	2,047.26	-27.1%
80141 · INTEREST INCOME	753.89	1,226.52	-38.5%
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	103.73	325.30	-68.1%
801505 · VENDOR BOOTHS	16.00	19.00	-15.8%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	4,542.24	849.85	434.5%
Total 80150 · MISCELLANEOUS INCOME	4,661.97	1,194.15	290.4%
Total 80100 · OTHER INCOME	6,909.00	7,774.95	-11.1%
Total Other Income	6,909.00	7,774.95	-11.1%
Net Other Income	6,909.00	7,774.95	-11.1%
Net Income	**-118,616.40**	**-11,268.52**	**-952.6%**