Moscow Food Co-op
Profit & Loss
April through June 2022

	Apr - Jun 22	Apr - Jun 21	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,242,130.36	1,195,887.62	3.9%
40120 · PREPARED FOODS	481,216.23	366,806.91	31.2%
40125 · MOSCOW BAKEHOUSE	148,500.84	147,124.49	0.9%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	6,641.27	3,995.13	66.2%
401320 · CAMPUS PREPARED FOODS	12,962.97	9,847.91	31.6%
401340 · CAMPUS WELLNESS	398.79	317.89	25.5%
401370 · CAMPUS PRODUCE	24.49	0.00	100.0%
Total 40130 · CAMPUS SALES	20,027.52	14,160.93	41.4%
40140 · WELLNESS	337,090.66	330,582.54	2.0%
40160 · MEAT	221,962.76	220,877.18	0.5%
40170 · FRESH	376,282.39	347,407.03	8.3%
40180 · INTERCOMPANY SALES ELIMINATION	-5,259.46	-3,995.28	-31.6%
Total 40100 · DEPARTMENTAL SALES	2,821,951.30	2,618,851.42	7.8%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-721.32	-1,932.91	62.7%
Total 40200 · SALES DISCOUNTS	-721.32	-1,932.91	62.7%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,821,229.98	2,616,918.51	7.8%
Total Income	2,821,229.98	2,616,918.51	7.8%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	823,673.36	801,292.33	2.8%
50120 · PREPARED FOODS	211,918.10	154,665.55	37.0%
50125 · MOSCOW BAKEHOUSE	48,586.99	41,435.66	17.3%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	3,685.54	2,935.04	25.6%
501320 · CAMPUS PREPARED FOODS	6,624.27	4,271.53	55.1%
501340 · CAMPUS WELLNESS	10.84	32.03	-66.2%
501370 · CAMPUS PRODUCE	12.10	0.00	100.0%
Total 50130 · CAMPUS PURCHASES	10,332.75	7,238.60	42.8%
50140 · WELLNESS	173,068.84	179,904.31	-3.8%
50160 · MEAT	160,027.96	155,112.51	3.2%
50170 · FRESH	260,427.18	233,622.87	11.5%
50180 · INTERCOMPANY COGS ELIMINATION	-5,259.46	-3,995.28	-31.6%
Total 50100 · PURCHASES	1,682,775.72	1,569,276.55	7.2%

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50200 · FREIGHT						
50280 · GENERAL	3,140.00		897.00		250.1%	
Total 50200 · FREIGHT		3,140.00		897.00		250.1%
50400 · PURCHASE DISCOUNTS & REBATES		-30,465.17		-40,363.25		24.5%
50500 · HOLDING ACCOUNT		0.00		0.00		0.0%
50600 · INVENTORY ADJUSTMENT						
50610 · GROCERY	-4,231.08		-5,003.26		15.4%	
50620 · PREPARED FOODS	-9.99		-2,646.47		99.6%	
50630 · CAMPUS INV ADJMT						
506310 · CAMPUS GROCERY	643.11		91.54		602.6%	
506320 · CAMPUS PREPARED FOODS	-367.72		-312.74		-17.6%	
506340 · CAMPUS WELLNESS	3.08		368.99		-99.2%	
Total 50630 · CAMPUS INV ADJMT	278.47		147.79		88.4%	
50640 · WELLNESS	6,878.40		5,826.14		18.1%	
50660 · MEAT	2,742.66		-2,194.96		225.0%	
50670 · FRESH	-2,183.92		1,739.65		-225.5%	
Total 50600 · INVENTORY ADJUSTMENT		3,474.54		-2,131.11		263.0%
Total 50000 · COST OF GOODS		1,658,925.09		1,527,679.19		8.6%
Total COGS		1,658,925.09		1,527,679.19		8.6%
Gross Profit		1,162,304.89		1,089,239.32		6.7%
Expense						
60000 · PERSONNEL EXPENSES						
60100 · WAGES AND SALARIES						
60110 · GROCERY	70,367.59		55,685.45		26.4%	
60120 · PREPARED FOODS	157,531.79		116,250.57		35.5%	
60125 · MOSCOW BAKEHOUSE	63,869.69		60,968.33		4.8%	
60130 · CAMPUS	4,603.92		4,708.31		-2.2%	
60140 · WELLNESS	21,653.51		18,482.46		17.2%	
60160 · MEAT	26,392.95		22,759.93		16.0%	
60170 · FRESH	34,518.49		28,746.72		20.1%	
60180 · ADMIN & OVERHEAD	82,784.18		92,528.76		-10.5%	
60182 · FRONT END	81,243.15		65,860.57		23.4%	
60190 · PTO EXPENSE	33,735.71		40,402.33		-16.5%	
60191 · HOLIDAY	6,234.15		6,102.31		2.2%	
60192 · OVERTIME	2,171.94		924.26		135.0%	
Total 60100 · WAGES AND SALARIES		585,107.07		513,420.00		14.0%
60200 · PAYROLL TAXES		40,257.98		34,994.59		15.0%
60220 · MOSCOW BAKEHOUSE PR TAXES		5,651.12		5,540.98		2.0%
60230 · CAMPUS PAYROLL TAXES		385.23		387.95		-0.7%
60400 · WORKERS COMPENSATION INSURANCE		10,029.24		16,682.73		-39.9%
60500 · EMPLOYER RETIREMT CONTRIB EXP		6,139.98		6,074.53		1.1%
60501 · RETIREMENT ACCOUNT EXPENSES		1,510.51		1,090.49		38.5%
60600 · MEDICAL & STAFF INSUR EXP		63,344.93		72,318.58		-12.4%
60601 · HRA REIMB PLAN EXPENSES		889.18		2,376.46		-62.6%
60800 · ACCRUED PTO EXPENSE		-5,821.38		-12,092.35		51.9%

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60900 · STAFF EXPENSES				
60905 · HIRING COSTS	0.00	10.00	-100.0%	
60910 · STAFF DISCOUNTS	18,200.07	17,389.26	4.7%	
60920 · STAFF MTGS/TRNGS/EDUCATION	1,361.00	259.00	425.5%	
60930 · STAFF RECOGNITION	1,240.50	575.84	115.4%	
60940 · STAFF OTHER	720.00	655.20	9.9%	
Total 60900 · STAFF EXPENSES	21,521.57	18,889.30	13.9%	
Total 60000 · PERSONNEL EXPENSES	729,015.43	659,683.26		10.5%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,551.18	1,488.75	4.2%	
71014 · JANITORIAL SERVICES	9,225.00	9,150.00	0.8%	
71018 · JANITORIAL SUPPLIES	6,160.60	8,326.08	-26.0%	
71026 · PROPERTY TAXES	7,073.45	6,981.84	1.3%	
7102630 · CAMPUS PROPERTY TAX	141.00	112.98	24.8%	
71030 · RENT	41,773.84	40,617.51	2.9%	
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	14,867.16	7,752.81	91.8%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	-810.52	1,183.45	-168.5%	
7103430 · CAMPUS REPAIRS and MAINT	19.49	277.25	-93.0%	
71046 · UTILITIES				
710462 · CITY UTILITIES	7,980.28	8,715.47	-8.4%	
7104622 · BAKEHOUSE CITY UTILITIES	1,102.05	1,081.08	1.9%	
710464 · ELECTRIC AND GAS	14,246.92	12,838.93	11.0%	
7104642 · BAKEHOUSE ELEC AND GAS	2,812.62	2,473.43	13.7%	
7104643 · CAMPUS ELECTRIC & GAS	638.25	597.23	6.9%	
710468 · TELEPHONE	1,633.08	1,509.01	8.2%	
7104682 · BAKEHOUSE TELEPHONE	809.91	798.88	1.4%	
7104683 · CAMPUS TELEPHONE	473.88	447.88	5.8%	
Total 71046 · UTILITIES	29,696.99	28,461.91	4.3%	
Total 71000 · OCCUPANCY EXPENSES	117,678.19	112,182.58		4.9%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72108 · ON-LINE SALES FEES	390.22	1,242.81	-68.6%	
72102 · BANK SERVICE CHARGES	951.76	890.80	6.8%	
72106 · CREDIT CARD SERVICE CHARGES	48,492.55	41,403.02	17.1%	
72110 · FINANCE CHARGES/LATE FEES	0.00	12.14	-100.0%	
72114 · CASH & CREDIT CARDS OVER/SHORT	14.34	-96.20	114.9%	
7211430 · CAMPUS CASH OVER/SHORT	20.33	1.84	1,004.9%	
72116 · DEPRECIATION EXPENSE	35,850.00	61,800.00	-42.0%	
72118 · INSURANCE	7,903.09	7,310.24	8.1%	
72120 · INTEREST EXPENSE	3,498.44	4,697.25	-25.5%	
72124 · TRAVEL EXPENSE	586.34	26.68	2,097.7%	
Total 72100 · ADMINISTRATIVE EXPENSES	97,707.07	117,288.58	-16.7%	

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72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	145.50	141.87	2.6%
72212 · ADVERTISING & DIRECT MARKETING	1,023.09	2,240.42	-54.3%
72218 · OWNER SERVICES EXPENSE	92.01	83.52	10.2%
72220 · EDUCATION & EVENTS	565.40	282.98	99.8%
72224 · PROMOTIONS	1,909.52	1,059.38	80.3%
7222420 · BAKEHOUSE PROMOTIONS	0.00	153.50	-100.0%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	57,390.31	55,477.48	3.5%
Total 72228 · IN-STORE MARKETING DISCOUNTS	57,390.31	55,477.48	3.5%
72230 · PARTIC OWNER DISCOUNTS	9,082.75	11,501.67	-21.0%
72240 · OWNER DISCOUNTS	6,700.21	4,008.93	67.1%
72260 · MERCHANDISING	259.21	0.00	100.0%
Total 72200 · MARKETING & OUTREACH	77,168.00	74,949.75	3.0%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	15,752.43	15,120.77	4.2%
72418 · IT EXPENSES	14,158.33	17,764.35	-20.3%
72420 · MISCELLANEOUS EXPENSES	63.26	199.22	-68.3%
72422 · PROFESSIONAL SERVICES/EXPENSES	15,423.54	18,704.42	-17.5%
72425 · UNIFORMS	0.00	2,999.53	-100.0%
72426 · SUPPLIES	13,032.27	17,958.47	-27.4%
7242620 · BAKEHOUSE SUPPLIES	3,611.11	4,701.09	-23.2%
7242630 · CAMPUS SUPPLIES	331.99	328.79	1.0%
72427 · PACKAGING	24,283.91	19,906.48	22.0%
7242720 · BAKEHOUSE PACKAGING	3,974.31	5,542.36	-28.3%
7242730 · CAMPUS PACKAGING	213.82	0.00	100.0%
72428 · OFFICE SUPPLIES AND POSTAGE	2,658.41	2,300.48	15.6%
72432 · SMALL TOOLS/EQUIP/FIXTURES	792.95	4,506.34	-82.4%
7243220 · BAKEHOUSE SMALL TOOLS	190.47	146.49	30.0%
7243230 · CAMPUS SMALL TOOLS	0.00	20.99	-100.0%
72438 · TAXES	1,373.25	1,365.11	0.6%
72440 · VAN EXPENSES	714.68	861.97	-17.1%
Total 72400 · STORE OPERATIONS	96,574.73	112,426.86	-14.1%
Total 72000 · OPERATIONS EXPENSES	271,449.80	304,665.19	-10.9%
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT	7.95	111.68	-92.9%
72605 · CONSULTING	1,862.49	1,818.75	2.4%
72606 · D & O INSURANCE	1,062.51	637.50	66.7%
72620 · GENERAL BOD EXPENSES	1,818.59	93.75	1,839.8%
72635 · RETREATS	2,201.01	171.08	1,186.5%
72685 · TRAININGS	0.00	237.66	-100.0%
Total 72600 · GOVERNANCE EXPENSES	6,952.55	3,070.42	126.4%
Total Expense	1,125,095.97	1,079,601.45	4.2%
Net Ordinary Income	37,208.92	9,637.87	286.1%

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Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	25,923.60	20,839.46	24.4%
Total 80140 · DIVIDEND INCOME	25,923.60	20,839.46	24.4%
80141 · INTEREST INCOME	536.79	1,717.96	-68.8%
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	580.00	1,082.27	-46.4%
801501 · CLASSES	4.00	105.00	-96.2%
801505 · VENDOR BOOTHS	16.00	8.00	100.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	15,434.76	25,511.20	-39.5%
Total 80150 · MISCELLANEOUS INCOME	16,034.76	26,706.47	-40.0%
Total 80100 · OTHER INCOME	42,495.15	49,263.89	-13.7%
Total Other Income	42,495.15	49,263.89	-13.7%
Net Other Income	42,495.15	49,263.89	-13.7%
Net Income	**79,704.07**	**58,901.76**	**35.3%**