Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

		Jan - Mar 21
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	1,233,910.13	
40120 · PREPARED FOODS	317,193.62	
40125 · MOSCOW BAKEHOUSE	147,885.96	
40130 · CAMPUS SALES		
401310 · CAMPUS GROCERY	2,940.65	
401320 · CAMPUS PREPARED FOODS	6,917.60	
401340 · CAMPUS WELLNESS	202.29	
401370 · CAMPUS PRODUCE	0.00	
40130 · CAMPUS SALES - Other	0.00	
Total 40130 · CAMPUS SALES	10,060.54	
40140 · WELLNESS	341,008.59	
40160 · MEAT	232,436.57	
40170 · FRESH	349,970.45	
40180 · INTERCOMPANY SALES ELIMINATION	-2,058.81	
Total 40100 · DEPARTMENTAL SALES		2,630,407.05
40190 · CO-OP PROMOTIONAL SALES		0.00
40200 · SALES DISCOUNTS		
40205 · CO-OP SALES DISCOUNTS	-1,497.28	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00	
Total 40200 · SALES DISCOUNTS		-1,497.28
40800 · A/R SALES ACCOUNT		0.00
Total 40000 · SALES		2,628,909.77
Total Income		2,628,909.77
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	834,862.78	
50120 · PREPARED FOODS	136,087.35	
50125 · MOSCOW BAKEHOUSE	42,823.15	
50130 · CAMPUS PURCHASES		
501310 · CAMPUS GROCERY	3,379.28	
501320 · CAMPUS PREPARED FOODS	1,891.81	
501340 · CAMPUS WELLNESS	95.74	
501370 · CAMPUS PRODUCE	3.75	
50130 · CAMPUS PURCHASES - Other	0.00	
Total 50130 · CAMPUS PURCHASES	5,370.58	
50140 · WELLNESS	197,827.33	
50160 · MEAT	160,298.95	
50170 · FRESH	219,913.42	
50180 · INTERCOMPANY COGS ELIMINATION	-2,058.81	
Total 50100 · PURCHASES		1,595,124.75
50200 · FREIGHT		
50280 · GENERAL	415.00	
Total 50200 · FREIGHT		415.00
50400 · PURCHASE DISCOUNTS & REBATES		-29,210.35
50430 · CAMPUS PURCHASE DISCOUNTS		0.00
50500 · HOLDING ACCOUNT		0.00

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

			Jan - Mar 21
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY		-19,677.40	
50620 · PREPARED FOODS		-1,611.79	
50625 · MOSCOW BAKEHOUSE		4,558.39	
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-408.27		
506320 · CAMPUS PREPARED FOODS	-206.51		
506340 · CAMPUS WELLNESS	-436.63		
506370 · CAMPUS PRODUCE	0.00		
50630 · CAMPUS INV ADJMT - Other	0.00		
Total 50630 · CAMPUS INV ADJMT		-1,051.41	
50640 · WELLNESS		-13,116.87	
50660 · MEAT		4,236.31	
50670 · FRESH		-1,937.71	
Total 50600 · INVENTORY ADJUSTMENT			-28,600.48
Total 50000 · COST OF GOODS			1,537,728.92
Total COGS			1,537,728.92
Gross Profit			1,091,180.85
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY		63,173.68	
60120 · PREPARED FOODS		119,427.59	
60125 · MOSCOW BAKEHOUSE		68,404.84	
60130 · CAMPUS		3,935.17	
60140 · WELLNESS		18,519.63	
60160 · MEAT		21,463.29	
60170 · FRESH		27,486.01	
60180 · ADMIN & OVERHEAD		99,665.59	
60182 · FRONT END		76,567.21	
60190 · PTO EXPENSE		33,917.62	
60191 · HOLIDAY		0.00	
60192 · OVERTIME		927.59	
60194 · BONUSES & PROFIT SHARING		0.00	
Total 60100 · WAGES AND SALARIES			533,488.22
60200 · PAYROLL TAXES			38,246.57
60220 · MOSCOW BAKEHOUSE PR TAXES			6,166.82
60230 · CAMPUS PAYROLL TAXES			339.68
60400 · WORKERS COMPENSATION INSURANCE			16,682.81
60500 · EMPLOYER RETIREMT CONTRIB EXP			6,279.44
60501 · RETIREMENT ACCOUNT EXPENSES			1,037.72
60600 · MEDICAL & STAFF INSUR EXP			76,936.77
60601 · HRA REIMB PLAN EXPENSES			2,248.12
60800 · ACCRUED PTO EXPENSE			6,494.59
60900 · STAFF EXPENSES			
60905 · HIRING COSTS		0.00	
60910 · STAFF DISCOUNTS		19,720.67	
60920 · STAFF MTGS/TRNGS/EDUCATION		216.00	
609202 · MOSC BAKEHOUSE STAFF MTGS/ED		0.00	
60930 · STAFF RECOGNITION		567.19	
609302 · MOSC BAKEHOUSE STAFF RECOG		0.00	
60940 · STAFF OTHER		648.00	
Total 60900 · STAFF EXPENSES			21,151.86
Total 60000 · PERSONNEL EXPENSES			709,072.60

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

			Jan - Mar 21
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE		0.00	
71013 · INSURANCE - BLDG		1,195.68	
71014 · JANITORIAL SERVICES		9,225.00	
71018 · JANITORIAL SUPPLIES		7,919.69	
71026 · PROPERTY TAXES		7,065.78	
7102630 · CAMPUS PROPERTY TAX		114.08	
71030 · RENT		39,669.90	
7103020 · BAKEHOUSE RENT		5,325.00	
7103030 · CAMPUS RENT		2,505.00	
71034 · REPAIRS AND MAINTENANCE		16,134.25	
7103420 · BAKEHOUSE REPAIRS AND MAINT		618.87	
7103430 · CAMPUS REPAIRS and MAINT		167.42	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	8,440.20		
7104622 · BAKEHOUSE CITY UTILITIES	1,017.43		
710464 · ELECTRIC AND GAS	13,772.68		
7104642 · BAKEHOUSE ELEC AND GAS	2,831.03		
7104643 · CAMPUS ELECTRIC & GAS	582.13		
710466 · CARDBOARD & OIL RECYCLING	486.23		
710468 · TELEPHONE	1,450.47		
7104682 · BAKEHOUSE TELEPHONE	794.91		
7104683 · CAMPUS TELEPHONE	428.00		
Total 71046 · UTILITIES		29,803.08	
Total 71000 · OCCUPANCY EXPENSES			119,743.75
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	3,396.49		
72101 · BAD DEBT EXPENSE	0.00		
72102 · BANK SERVICE CHARGES	808.95		
72106 · CREDIT CARD SERVICE CHARGES	36,790.20		
72110 · FINANCE CHARGES/LATE FEES	1.15		
72114 · CASH & CREDIT CARDS OVER/SHORT	-15.43		
7211430 · CAMPUS CASH OVER/SHORT	19.68		
72116 · DEPRECIATION EXPENSE	60,000.00		
72118 · INSURANCE	8,349.24		
72120 · INTEREST EXPENSE	4,986.82		
72122 · MEMBER LOAN INTEREST EXPENSE	0.00		
72123 · PATRONAGE DIV PROCESSING COST	0.00		
72124 · TRAVEL EXPENSE	0.00		
72126 · MEALS	0.00		
Total 72100 · ADMINISTRATIVE EXPENSES		114,337.10	
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	161.12		
72212 · ADVERTISING & DIRECT MARKETING	2,036.89		
72216 · PUBLICATIONS	0.00		
72218 · OWNER SERVICES EXPENSE	975.96		
72220 · EDUCATION & EVENTS	32.70		
72221 · PARTICIPATING OWNER EXPENSES	0.00		
72224 · PROMOTIONS	1,481.54		
7222420 · BAKEHOUSE PROMOTIONS	126.50		
7222430 · CAMPUS PROMOTIONS	0.00		
72225 · MISC MARKETING EXPENSE	10.00		
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	54,193.04		
7222804 · HOUSE COUPONS	0.00		
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00		
Total 72228 · IN-STORE MARKETING DISCOUNTS		54,193.04	

Moscow Food Co-op
Profit & Loss Budget vs. Actual
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	Jan - Mar 21	
72230 · PARTIC OWNER DISCOUNTS	11,964.64	
72240 · OWNER DISCOUNTS	47,551.04	
72260 · MERCHANDISING	0.00	
Total 72200 · MARKETING & OUTREACH		118,533.43
72400 · STORE OPERATIONS		
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	16,583.79	
72414 · EQUIPMENT RENTAL	0.00	
72418 · IT EXPENSES	8,183.84	
72420 · MISCELLANEOUS EXPENSES	276.58	
72422 · PROFESSIONAL SERVICES/EXPENSES	17,984.91	
72425 · UNIFORMS	1,284.80	
72426 · SUPPLIES	17,129.15	
7242620 · BAKEHOUSE SUPPLIES	4,164.33	
7242630 · CAMPUS SUPPLIES	50.88	
72427 · PACKAGING	15,165.73	
7242720 · BAKEHOUSE PACKAGING	5,525.45	
7242730 · CAMPUS PACKAGING	0.00	
72428 · OFFICE SUPPLIES AND POSTAGE	1,743.35	
7242820 · BAKEHOUSE OFFICE SUPPLIES	80.73	
7242830 · CAMPUS OFFICE SUPPLIES	0.00	
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,071.02	
7243220 · BAKEHOUSE SMALL TOOLS	1,741.68	
7243230 · CAMPUS SMALL TOOLS	0.00	
72438 · TAXES	1,137.45	
72440 · VAN EXPENSES	967.35	
Total 72400 · STORE OPERATIONS		93,091.04
Total 72000 · OPERATIONS EXPENSES		325,961.57
72600 · GOVERNANCE EXPENSES		
72601 · ANNUAL MEETING & REPORT		0.00
72605 · CONSULTING		1,818.75
72606 · D & O INSURANCE		637.50
72612 · OWNER ENGAGEMENT COMMITTEE		0.00
72616 · ELECTIONS/VOTING		1,596.74
72620 · GENERAL BOD EXPENSES		93.75
72626 · GM SEARCH & HIRE		0.00
72630 · GREEN COMMERCE COMMITTEE		0.00
72635 · RETREATS		0.00
72640 · STRATEGIC PLANNING COMMITTEE		0.00
72645 · SUSTAINABILITY COMMITTEE		0.00
72685 · TRAININGS		848.00
Total 72600 · GOVERNANCE EXPENSES		4,994.74
Total Expense		1,159,772.66
Net Ordinary Income		-68,591.81
Other Income/Expense		
Other Income		
80100 · OTHER INCOME		
80140 · DIVIDEND INCOME		
801401 · QUALIFIED DIVIDEND	2,876.08	
Total 80140 · DIVIDEND INCOME		2,876.08
80141 · INTEREST INCOME		1,453.92

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Jan - Mar 21	
80150 · MISCELLANEOUS INCOME		
801506 · CURBSIDE SERVICE	2,940.16	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	9,354.28	
Total 80150 · MISCELLANEOUS INCOME		12,294.44
Total 80100 · OTHER INCOME		16,624.44
Total Other Income		16,624.44
Net Other Income		16,624.44
Net Income		**-51,967.37**

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Budget	
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	1,242,149.27	
40120 · PREPARED FOODS	257,675.00	
40125 · MOSCOW BAKEHOUSE	134,307.00	
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	13,763.23	
Total 40130 · CAMPUS SALES	13,763.23	
40140 · WELLNESS	351,846.60	
40160 · MEAT	232,547.00	
40170 · FRESH	337,161.00	
40180 · INTERCOMPANY SALES ELIMINATION	0.00	
Total 40100 · DEPARTMENTAL SALES		2,569,449.10
40190 · CO-OP PROMOTIONAL SALES		0.00
40200 · SALES DISCOUNTS		
40205 · CO-OP SALES DISCOUNTS	-1,662.00	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00	
Total 40200 · SALES DISCOUNTS		-1,662.00
40800 · A/R SALES ACCOUNT		0.00
Total 40000 · SALES		2,567,787.10
Total Income		2,567,787.10
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	810,871.34	
50120 · PREPARED FOODS	108,874.00	
50125 · MOSCOW BAKEHOUSE	40,292.00	
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	5,780.55	
Total 50130 · CAMPUS PURCHASES	5,780.55	
50140 · WELLNESS	191,275.12	
50160 · MEAT	167,434.00	
50170 · FRESH	215,782.00	
50180 · INTERCOMPANY COGS ELIMINATION	0.00	
Total 50100 · PURCHASES		1,540,309.01
50200 · FREIGHT		
50280 · GENERAL	210.00	
Total 50200 · FREIGHT		210.00
50400 · PURCHASE DISCOUNTS & REBATES		-22,781.00
50430 · CAMPUS PURCHASE DISCOUNTS		0.00
50500 · HOLDING ACCOUNT		0.00

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Budget			
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				1,517,738.01
Total COGS				1,517,738.01
Gross Profit				1,050,049.09
Expense				
60000 · PERSONNEL EXPENSES				
60100 · WAGES AND SALARIES				
60110 · GROCERY		58,381.02		
60120 · PREPARED FOODS		87,867.00		
60125 · MOSCOW BAKEHOUSE		45,665.00		
60130 · CAMPUS		3,853.70		
60140 · WELLNESS		24,629.26		
60160 · MEAT		29,068.00		
60170 · FRESH		32,030.00		
60180 · ADMIN & OVERHEAD		99,708.00		
60182 · FRONT END		76,006.00		
60190 · PTO EXPENSE		27,275.68		
60191 · HOLIDAY		0.00		
60192 · OVERTIME		0.00		
60194 · BONUSES & PROFIT SHARING		0.00		
Total 60100 · WAGES AND SALARIES			484,483.66	
60200 · PAYROLL TAXES			36,692.11	
60220 · MOSCOW BAKEHOUSE PR TAXES			4,272.00	
60230 · CAMPUS PAYROLL TAXES			331.26	
60400 · WORKERS COMPENSATION INSURANCE			16,701.00	
60500 · EMPLOYER RETIREMT CONTRIB EXP			4,845.00	
60501 · RETIREMENT ACCOUNT EXPENSES			900.00	
60600 · MEDICAL & STAFF INSUR EXP			78,090.00	
60601 · HRA REIMB PLAN EXPENSES			2,340.00	
60800 · ACCRUED PTO EXPENSE			0.00	
60900 · STAFF EXPENSES				
60905 · HIRING COSTS		195.00		
60910 · STAFF DISCOUNTS		18,314.00		
60920 · STAFF MTGS/TRNGS/EDUCATION		210.00		
609202 · MOSC BAKEHOUSE STAFF MTGS/ED		30.00		
60930 · STAFF RECOGNITION		3,435.00		
609302 · MOSC BAKEHOUSE STAFF RECOG		30.00		
60940 · STAFF OTHER		705.00		
Total 60900 · STAFF EXPENSES			22,919.00	
Total 60000 · PERSONNEL EXPENSES				651,574.03

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Budget		
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE		0.00	
71013 · INSURANCE - BLDG		1,195.68	
71014 · JANITORIAL SERVICES		9,315.00	
71018 · JANITORIAL SUPPLIES		7,500.00	
71026 · PROPERTY TAXES		4,173.78	
7102630 · CAMPUS PROPERTY TAX		150.00	
71030 · RENT		38,190.90	
7103020 · BAKEHOUSE RENT		5,175.00	
7103030 · CAMPUS RENT		2,505.00	
71034 · REPAIRS AND MAINTENANCE		14,400.00	
7103420 · BAKEHOUSE REPAIRS AND MAINT		1,350.00	
7103430 · CAMPUS REPAIRS and MAINT		150.00	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	9,300.00		
7104622 · BAKEHOUSE CITY UTILITIES	1,425.00		
710464 · ELECTRIC AND GAS	13,750.00		
7104642 · BAKEHOUSE ELEC AND GAS	3,000.00		
7104643 · CAMPUS ELECTRIC & GAS	750.00		
710466 · CARDBOARD & OIL RECYCLING	0.00		
710468 · TELEPHONE	1,427.00		
7104682 · BAKEHOUSE TELEPHONE	795.00		
7104683 · CAMPUS TELEPHONE	426.00		
Total 71046 · UTILITIES		30,873.00	
Total 71000 · OCCUPANCY EXPENSES			114,978.36
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	5,135.00		
72101 · BAD DEBT EXPENSE	0.00		
72102 · BANK SERVICE CHARGES	900.00		
72106 · CREDIT CARD SERVICE CHARGES	41,085.00		
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	60,000.00		
72118 · INSURANCE	8,370.00		
72120 · INTEREST EXPENSE	4,986.82		
72122 · MEMBER LOAN INTEREST EXPENSE	0.00		
72123 · PATRONAGE DIV PROCESSING COST	0.00		
72124 · TRAVEL EXPENSE	120.00		
72126 · MEALS	0.00		
Total 72100 · ADMINISTRATIVE EXPENSES		120,596.82	
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	750.00		
72212 · ADVERTISING & DIRECT MARKETING	3,750.00		
72216 · PUBLICATIONS	0.00		
72218 · OWNER SERVICES EXPENSE	1,125.00		
72220 · EDUCATION & EVENTS	600.00		
72221 · PARTICIPATING OWNER EXPENSES	0.00		
72224 · PROMOTIONS	2,400.00		
7222420 · BAKEHOUSE PROMOTIONS	0.00		
7222430 · CAMPUS PROMOTIONS	0.00		
72225 · MISC MARKETING EXPENSE	150.00		
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	48,787.00		
7222804 · HOUSE COUPONS	150.00		
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00		
Total 72228 · IN-STORE MARKETING DISCOUNTS	48,937.00		

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Budget		
72230 · PARTIC OWNER DISCOUNTS	12,839.00		
72240 · OWNER DISCOUNTS	26,715.00		
72260 · MERCHANDISING	0.00		
Total 72200 · MARKETING & OUTREACH		97,266.00	
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	17,062.00		
72414 · EQUIPMENT RENTAL	0.00		
72418 · IT EXPENSES	12,000.00		
72420 · MISCELLANEOUS EXPENSES	150.00		
72422 · PROFESSIONAL SERVICES/EXPENSES	20,598.00		
72425 · UNIFORMS	450.00		
72426 · SUPPLIES	22,013.00		
7242620 · BAKEHOUSE SUPPLIES	3,895.00		
7242630 · CAMPUS SUPPLIES	330.32		
72427 · PACKAGING	14,161.45		
7242720 · BAKEHOUSE PACKAGING	5,103.70		
7242730 · CAMPUS PACKAGING	41.28		
72428 · OFFICE SUPPLIES AND POSTAGE	3,570.00		
7242820 · BAKEHOUSE OFFICE SUPPLIES	30.00		
7242830 · CAMPUS OFFICE SUPPLIES	15.00		
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,095.00		
7243220 · BAKEHOUSE SMALL TOOLS	900.00		
7243230 · CAMPUS SMALL TOOLS	30.00		
72438 · TAXES	1,500.00		
72440 · VAN EXPENSES	1,050.00		
Total 72400 · STORE OPERATIONS		103,994.75	
Total 72000 · OPERATIONS EXPENSES			321,857.57
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT		0.00	
72605 · CONSULTING		2,356.50	
72606 · D & O INSURANCE		639.00	
72612 · OWNER ENGAGEMENT COMMITTEE		0.00	
72616 · ELECTIONS/VOTING		1,000.00	
72620 · GENERAL BOD EXPENSES		105.00	
72626 · GM SEARCH & HIRE		0.00	
72630 · GREEN COMMERCE COMMITTEE		0.00	
72635 · RETREATS		0.00	
72640 · STRATEGIC PLANNING COMMITTEE		0.00	
72645 · SUSTAINABILITY COMMITTEE		0.00	
72685 · TRAININGS		848.00	
Total 72600 · GOVERNANCE EXPENSES			4,948.50
Total Expense			1,093,358.46
Net Ordinary Income			-43,309.37
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND			
Total 80140 · DIVIDEND INCOME			
80141 · INTEREST INCOME			

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

	Budget
80150 · MISCELLANEOUS INCOME	
801506 · CURBSIDE SERVICE	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	
Total 80150 · MISCELLANEOUS INCOME	
Total 80100 · OTHER INCOME	
Total Other Income	
Net Other Income	
Net Income	-43,309.37

Moscow Food Co-op
Profit & Loss Budget vs. Actual
January through March 2021

			$ Over Budget
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY		-8,239.14	
40120 · PREPARED FOODS		59,518.62	
40125 · MOSCOW BAKEHOUSE		13,578.96	
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	2,940.65		
401320 · CAMPUS PREPARED FOODS	6,917.60		
401340 · CAMPUS WELLNESS	202.29		
401370 · CAMPUS PRODUCE	0.00		
40130 · CAMPUS SALES - Other	-13,763.23		
Total 40130 · CAMPUS SALES		-3,702.69	
40140 · WELLNESS		-10,838.01	
40160 · MEAT		-110.43	
40170 · FRESH		12,809.45	
40180 · INTERCOMPANY SALES ELIMINATION		-2,058.81	
Total 40100 · DEPARTMENTAL SALES			60,957.95
40190 · CO-OP PROMOTIONAL SALES			0.00
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS		164.72	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS		0.00	
Total 40200 · SALES DISCOUNTS			164.72
40800 · A/R SALES ACCOUNT			0.00
Total 40000 · SALES			61,122.67
Total Income			61,122.67
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY		23,991.44	
50120 · PREPARED FOODS		27,213.35	
50125 · MOSCOW BAKEHOUSE		2,531.15	
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	3,379.28		
501320 · CAMPUS PREPARED FOODS	1,891.81		
501340 · CAMPUS WELLNESS	95.74		
501370 · CAMPUS PRODUCE	3.75		
50130 · CAMPUS PURCHASES - Other	-5,780.55		
Total 50130 · CAMPUS PURCHASES		-409.97	
50140 · WELLNESS		6,552.21	
50160 · MEAT		-7,135.05	
50170 · FRESH		4,131.42	
50180 · INTERCOMPANY COGS ELIMINATION		-2,058.81	
Total 50100 · PURCHASES			54,815.74
50200 · FREIGHT			
50280 · GENERAL		205.00	
Total 50200 · FREIGHT			205.00
50400 · PURCHASE DISCOUNTS & REBATES			-6,429.35
50430 · CAMPUS PURCHASE DISCOUNTS			0.00
50500 · HOLDING ACCOUNT			0.00

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	$ Over Budget		
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY		-19,677.40	
50620 · PREPARED FOODS		-1,611.79	
50625 · MOSCOW BAKEHOUSE		4,558.39	
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-408.27		
506320 · CAMPUS PREPARED FOODS	-206.51		
506340 · CAMPUS WELLNESS	-436.63		
506370 · CAMPUS PRODUCE	0.00		
50630 · CAMPUS INV ADJMT - Other	0.00		
Total 50630 · CAMPUS INV ADJMT		-1,051.41	
50640 · WELLNESS		-13,116.87	
50660 · MEAT		4,236.31	
50670 · FRESH		-1,937.71	
Total 50600 · INVENTORY ADJUSTMENT			-28,600.48
Total 50000 · COST OF GOODS			19,990.91
Total COGS			19,990.91
Gross Profit			41,131.76
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY		4,792.66	
60120 · PREPARED FOODS		31,560.59	
60125 · MOSCOW BAKEHOUSE		22,739.84	
60130 · CAMPUS		81.47	
60140 · WELLNESS		-6,109.63	
60160 · MEAT		-7,604.71	
60170 · FRESH		-4,543.99	
60180 · ADMIN & OVERHEAD		-42.41	
60182 · FRONT END		561.21	
60190 · PTO EXPENSE		6,641.94	
60191 · HOLIDAY		0.00	
60192 · OVERTIME		927.59	
60194 · BONUSES & PROFIT SHARING		0.00	
Total 60100 · WAGES AND SALARIES			49,004.56
60200 · PAYROLL TAXES			1,554.46
60220 · MOSCOW BAKEHOUSE PR TAXES			1,894.82
60230 · CAMPUS PAYROLL TAXES			8.42
60400 · WORKERS COMPENSATION INSURANCE			-18.19
60500 · EMPLOYER RETIREMT CONTRIB EXP			1,434.44
60501 · RETIREMENT ACCOUNT EXPENSES			137.72
60600 · MEDICAL & STAFF INSUR EXP			-1,153.23
60601 · HRA REIMB PLAN EXPENSES			-91.88
60800 · ACCRUED PTO EXPENSE			6,494.59
60900 · STAFF EXPENSES			
60905 · HIRING COSTS		-195.00	
60910 · STAFF DISCOUNTS		1,406.67	
60920 · STAFF MTGS/TRNGS/EDUCATION		6.00	
609202 · MOSC BAKEHOUSE STAFF MTGS/ED		-30.00	
60930 · STAFF RECOGNITION		-2,867.81	
609302 · MOSC BAKEHOUSE STAFF RECOG		-30.00	
60940 · STAFF OTHER		-57.00	
Total 60900 · STAFF EXPENSES			-1,767.14
Total 60000 · PERSONNEL EXPENSES			57,498.57

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	$ Over Budget		
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE		0.00	
71013 · INSURANCE - BLDG		0.00	
71014 · JANITORIAL SERVICES		-90.00	
71018 · JANITORIAL SUPPLIES		419.69	
71026 · PROPERTY TAXES		2,892.00	
7102630 · CAMPUS PROPERTY TAX		-35.92	
71030 · RENT		1,479.00	
7103020 · BAKEHOUSE RENT		150.00	
7103030 · CAMPUS RENT		0.00	
71034 · REPAIRS AND MAINTENANCE		1,734.25	
7103420 · BAKEHOUSE REPAIRS AND MAINT		-731.13	
7103430 · CAMPUS REPAIRS and MAINT		17.42	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	-859.80		
7104622 · BAKEHOUSE CITY UTILITIES	-407.57		
710464 · ELECTRIC AND GAS	22.68		
7104642 · BAKEHOUSE ELEC AND GAS	-168.97		
7104643 · CAMPUS ELECTRIC & GAS	-167.87		
710466 · CARDBOARD & OIL RECYCLING	486.23		
710468 · TELEPHONE	23.47		
7104682 · BAKEHOUSE TELEPHONE	-0.09		
7104683 · CAMPUS TELEPHONE	2.00		
Total 71046 · UTILITIES		-1,069.92	
Total 71000 · OCCUPANCY EXPENSES			4,765.39
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	-1,738.51		
72101 · BAD DEBT EXPENSE	0.00		
72102 · BANK SERVICE CHARGES	-91.05		
72106 · CREDIT CARD SERVICE CHARGES	-4,294.80		
72110 · FINANCE CHARGES/LATE FEES	1.15		
72114 · CASH & CREDIT CARDS OVER/SHORT	-15.43		
7211430 · CAMPUS CASH OVER/SHORT	19.68		
72116 · DEPRECIATION EXPENSE	0.00		
72118 · INSURANCE	-20.76		
72120 · INTEREST EXPENSE	0.00		
72122 · MEMBER LOAN INTEREST EXPENSE	0.00		
72123 · PATRONAGE DIV PROCESSING COST	0.00		
72124 · TRAVEL EXPENSE	-120.00		
72126 · MEALS	0.00		
Total 72100 · ADMINISTRATIVE EXPENSES		-6,259.72	
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	-588.88		
72212 · ADVERTISING & DIRECT MARKETING	-1,713.11		
72216 · PUBLICATIONS	0.00		
72218 · OWNER SERVICES EXPENSE	-149.04		
72220 · EDUCATION & EVENTS	-567.30		
72221 · PARTICIPATING OWNER EXPENSES	0.00		
72224 · PROMOTIONS	-918.46		
7222420 · BAKEHOUSE PROMOTIONS	126.50		
7222430 · CAMPUS PROMOTIONS	0.00		
72225 · MISC MARKETING EXPENSE	-140.00		
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	5,406.04		
7222804 · HOUSE COUPONS	-150.00		
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00		
Total 72228 · IN-STORE MARKETING DISCOUNTS		5,256.04	

Moscow Food Co-op
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	$ Over Budget		
72230 · PARTIC OWNER DISCOUNTS	-874.36		
72240 · OWNER DISCOUNTS	20,836.04		
72260 · MERCHANDISING	0.00		
Total 72200 · MARKETING & OUTREACH		21,267.43	
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	-478.21		
72414 · EQUIPMENT RENTAL	0.00		
72418 · IT EXPENSES	-3,816.16		
72420 · MISCELLANEOUS EXPENSES	126.58		
72422 · PROFESSIONAL SERVICES/EXPENSES	-2,613.09		
72425 · UNIFORMS	834.80		
72426 · SUPPLIES	-4,883.85		
7242620 · BAKEHOUSE SUPPLIES	269.33		
7242630 · CAMPUS SUPPLIES	-279.44		
72427 · PACKAGING	1,004.28		
7242720 · BAKEHOUSE PACKAGING	421.75		
7242730 · CAMPUS PACKAGING	-41.28		
72428 · OFFICE SUPPLIES AND POSTAGE	-1,826.65		
7242820 · BAKEHOUSE OFFICE SUPPLIES	50.73		
7242830 · CAMPUS OFFICE SUPPLIES	-15.00		
72432 · SMALL TOOLS/EQUIP/FIXTURES	-23.98		
7243220 · BAKEHOUSE SMALL TOOLS	841.68		
7243230 · CAMPUS SMALL TOOLS	-30.00		
72438 · TAXES	-362.55		
72440 · VAN EXPENSES	-82.65		
Total 72400 · STORE OPERATIONS		-10,903.71	
Total 72000 · OPERATIONS EXPENSES			4,104.00
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT		0.00	
72605 · CONSULTING		-537.75	
72606 · D & O INSURANCE		-1.50	
72612 · OWNER ENGAGEMENT COMMITTEE		0.00	
72616 · ELECTIONS/VOTING		596.74	
72620 · GENERAL BOD EXPENSES		-11.25	
72626 · GM SEARCH & HIRE		0.00	
72630 · GREEN COMMERCE COMMITTEE		0.00	
72635 · RETREATS		0.00	
72640 · STRATEGIC PLANNING COMMITTEE		0.00	
72645 · SUSTAINABILITY COMMITTEE		0.00	
72685 · TRAININGS		0.00	
Total 72600 · GOVERNANCE EXPENSES			46.24
Total Expense			66,414.20
Net Ordinary Income			-25,282.44
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND			
Total 80140 · DIVIDEND INCOME			
80141 · INTEREST INCOME			

Moscow Food Co-op
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January through March 2021

	$ Over Budget
80150 · MISCELLANEOUS INCOME	
801506 · CURBSIDE SERVICE	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	
Total 80150 · MISCELLANEOUS INCOME	
Total 80100 · OTHER INCOME	
Total Other Income	
Net Other Income	
Net Income	-8,658.00