Moscow Food Co-op
Profit & Loss
July through September 2021

	Jul - Sep 21	Jul - Sep 20	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,203,962.12	1,247,959.66	-3.5%
40120 · PREPARED FOODS	399,530.27	314,779.50	26.9%
40125 · MOSCOW BAKEHOUSE	139,463.76	161,918.00	-13.9%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	6,471.03	3,273.66	97.7%
401320 · CAMPUS PREPARED FOODS	12,366.36	6,287.27	96.7%
401340 · CAMPUS WELLNESS	365.88	151.22	142.0%
401370 · CAMPUS PRODUCE	8.92	12.97	-31.2%
Total 40130 · CAMPUS SALES	19,212.19	9,725.12	97.6%
40140 · WELLNESS	354,589.09	354,075.18	0.2%
40160 · MEAT	211,975.58	249,306.46	-15.0%
40170 · FRESH	300,730.89	332,866.74	-9.7%
40180 · INTERCOMPANY SALES ELIMINATION	-5,596.47	-5,198.64	-7.7%
Total 40100 · DEPARTMENTAL SALES	2,623,867.43	2,665,432.02	-1.6%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-1,637.63	-1,692.70	3.3%
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00	-1.22	100.0%
Total 40200 · SALES DISCOUNTS	-1,637.63	-1,693.92	3.3%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,622,229.80	2,663,738.10	-1.6%
Total Income	2,622,229.80	2,663,738.10	-1.6%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	821,098.06	843,745.72	-2.7%
50120 · PREPARED FOODS	174,727.38	144,263.33	21.1%
50125 · MOSCOW BAKEHOUSE	35,392.31	52,301.84	-32.3%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	2,008.05	2,563.12	-21.7%
501320 · CAMPUS PREPARED FOODS	7,757.66	5,686.84	36.4%
501340 · CAMPUS WELLNESS	202.32	208.98	-3.2%
501370 · CAMPUS PRODUCE	0.00	15.81	-100.0%
Total 50130 · CAMPUS PURCHASES	9,968.03	8,474.75	17.6%
50140 · WELLNESS	187,233.90	186,486.11	0.4%
50160 · MEAT	158,785.33	184,116.61	-13.8%
50170 · FRESH	219,467.37	230,351.05	-4.7%
50180 · INTERCOMPANY COGS ELIMINATION	-5,596.47	-5,198.64	-7.7%
Total 50100 · PURCHASES	1,601,075.91	1,644,540.77	-2.6%

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50200 · FREIGHT			
50280 · GENERAL	1,408.01	0.00	100.0%
Total 50200 · FREIGHT	1,408.01	0.00	100.0%
50400 · PURCHASE DISCOUNTS & REBATES	-23,474.65	-23,012.39	-2.0%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-17,855.69	4,543.23	-493.0%
50620 · PREPARED FOODS	1,652.29	8,162.07	-79.8%
50625 · MOSCOW BAKEHOUSE	1,390.45	2,555.94	-45.6%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	795.90	-514.27	254.8%
506320 · CAMPUS PREPARED FOODS	-161.28	0.00	-100.0%
506340 · CAMPUS WELLNESS	52.08	-197.70	126.3%
Total 50630 · CAMPUS INV ADJMT	686.70	-711.97	196.5%
50640 · WELLNESS	3,550.60	18,100.20	-80.4%
50660 · MEAT	-5,552.88	-7,895.49	29.7%
50670 · FRESH	2,187.10	-335.50	751.9%
Total 50600 · INVENTORY ADJUSTMENT	-13,941.43	24,418.48	-157.1%
Total 50000 · COST OF GOODS	1,565,067.84	1,645,946.86	-4.9%
Total COGS	1,565,067.84	1,645,946.86	-4.9%
Gross Profit	1,057,161.96	1,017,791.24	3.9%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	58,080.11	67,016.87	-13.3%
60120 · PREPARED FOODS	136,066.23	125,204.02	8.7%
60125 · MOSCOW BAKEHOUSE	50,646.74	78,124.32	-35.2%
60130 · CAMPUS	4,815.03	5,939.03	-18.9%
60140 · WELLNESS	15,538.42	15,644.19	-0.7%
60160 · MEAT	24,625.64	22,142.53	11.2%
60170 · FRESH	27,241.06	30,420.52	-10.5%
60180 · ADMIN & OVERHEAD	89,018.70	101,504.73	-12.3%
60182 · FRONT END	69,760.23	68,634.98	1.6%
60190 · PTO EXPENSE	45,711.64	31,630.82	44.5%
60191 · HOLIDAY	9,613.63	11,155.58	-13.8%
60192 · OVERTIME	2,099.11	1,413.89	48.5%
Total 60100 · WAGES AND SALARIES	533,216.54	558,831.48	-4.6%
60200 · PAYROLL TAXES	37,183.96	37,325.52	-0.4%
60220 · MOSCOW BAKEHOUSE PR TAXES	4,522.19	6,994.88	-35.4%
60230 · CAMPUS PAYROLL TAXES	396.22	510.48	-22.4%
60400 · WORKERS COMPENSATION INSURANCE	16,682.73	16,699.74	-0.1%
60500 · EMPLOYER RETIREMT CONTRIB EXP	6,561.18	5,776.04	13.6%
60501 · RETIREMENT ACCOUNT EXPENSES	1,090.49	1,161.26	-6.1%
60600 · MEDICAL & STAFF INSUR EXP	60,602.83	73,127.76	-17.1%
60601 · HRA REIMB PLAN EXPENSES	2,133.61	771.86	176.4%
60800 · ACCRUED PTO EXPENSE	-6,593.30	1,662.96	-496.5%

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60900 · STAFF EXPENSES			
60905 · HIRING COSTS	187.50	459.01	-59.2%
60910 · STAFF DISCOUNTS	15,231.33	22,018.47	-30.8%
60920 · STAFF MTGS/TRNGS/EDUCATION	275.00	236.25	16.4%
60930 · STAFF RECOGNITION	738.56	1,047.97	-29.5%
60940 · STAFF OTHER	571.80	590.70	-3.2%
Total 60900 · STAFF EXPENSES	17,004.19	24,352.40	-30.2%
Total 60000 · PERSONNEL EXPENSES	672,800.64	727,214.38	-7.5%
71000 · OCCUPANCY EXPENSES			
71013 · INSURANCE - BLDG	1,488.75	1,195.68	24.5%
71014 · JANITORIAL SERVICES	9,075.00	9,215.00	-1.5%
71018 · JANITORIAL SUPPLIES	6,008.09	7,468.39	-19.6%
71026 · PROPERTY TAXES	6,981.84	7,212.78	-3.2%
7102630 · CAMPUS PROPERTY TAX	112.98	146.61	-22.9%
71030 · RENT	40,617.51	39,669.90	2.4%
7103020 · BAKEHOUSE RENT	5,325.00	5,175.00	2.9%
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%
71034 · REPAIRS AND MAINTENANCE	14,616.12	11,138.72	31.2%
7103420 · BAKEHOUSE REPAIRS AND MAINT	2,473.17	2,601.45	-4.9%
7103430 · CAMPUS REPAIRS and MAINT	93.28	120.11	-22.3%
71046 · UTILITIES			
710462 · CITY UTILITIES	9,407.68	6,411.95	46.7%
7104622 · BAKEHOUSE CITY UTILITIES	941.05	943.74	-0.3%
710464 · ELECTRIC AND GAS	13,909.14	13,075.34	6.4%
7104642 · BAKEHOUSE ELEC AND GAS	2,312.99	2,897.42	-20.2%
7104643 · CAMPUS ELECTRIC & GAS	741.89	682.51	8.7%
710468 · TELEPHONE	1,552.48	1,382.12	12.3%
7104682 · BAKEHOUSE TELEPHONE	794.91	794.91	0.0%
7104683 · CAMPUS TELEPHONE	458.88	425.88	7.8%
Total 71046 · UTILITIES	30,119.02	26,613.87	13.2%
Total 71000 · OCCUPANCY EXPENSES	119,415.76	113,062.51	5.6%
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	543.62	3,630.72	-85.0%
72101 · BAD DEBT EXPENSE	19.20	0.00	100.0%
72102 · BANK SERVICE CHARGES	919.50	747.21	23.1%
72106 · CREDIT CARD SERVICE CHARGES	41,273.94	39,094.34	5.6%
72114 · CASH & CREDIT CARDS OVER/SHORT	97.15	6.25	1,454.4%
7211430 · CAMPUS CASH OVER/SHORT	-19.86	-1.56	-1,173.1%
72116 · DEPRECIATION EXPENSE	35,850.00	60,000.00	-40.3%
72118 · INSURANCE	7,511.62	7,883.01	-4.7%
72120 · INTEREST EXPENSE	4,403.69	5,554.18	-20.7%
Total 72100 · ADMINISTRATIVE EXPENSES	90,598.86	116,914.15	-22.5%

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72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	1,369.48	145.26	842.8%
72212 · ADVERTISING & DIRECT MARKETING	1,536.02	2,060.46	-25.5%
72218 · OWNER SERVICES EXPENSE	49.57	1,376.06	-96.4%
72220 · EDUCATION & EVENTS	657.69	11.39	5,674.3%
72224 · PROMOTIONS	1,052.83	1,395.72	-24.6%
7222420 · BAKEHOUSE PROMOTIONS	101.50	0.00	100.0%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	51,015.55	48,239.23	5.8%
7222804 · HOUSE COUPONS	369.85	10.00	3,598.5%
Total 72228 · IN-STORE MARKETING DISCOUNTS	51,385.40	48,249.23	6.5%
72230 · PARTIC OWNER DISCOUNTS	9,778.54	10,579.00	-7.6%
72240 · OWNER DISCOUNTS	4,056.62	29,029.87	-86.0%
Total 72200 · MARKETING & OUTREACH	69,987.65	92,846.99	-24.6%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	16,321.32	18,478.81	-11.7%
72418 · IT EXPENSES	8,924.19	8,860.04	0.7%
72420 · MISCELLANEOUS EXPENSES	318.29	3,324.40	-90.4%
72422 · PROFESSIONAL SERVICES/EXPENSES	25,723.11	11,640.35	121.0%
72425 · UNIFORMS	-2,615.13	420.96	-721.2%
72426 · SUPPLIES	16,834.18	18,345.09	-8.2%
7242620 · BAKEHOUSE SUPPLIES	2,891.89	4,054.70	-28.7%
7242630 · CAMPUS SUPPLIES	660.76	176.36	274.7%
72427 · PACKAGING	18,006.60	16,833.47	7.0%
7242720 · BAKEHOUSE PACKAGING	5,184.53	6,493.12	-20.2%
7242730 · CAMPUS PACKAGING	210.04	5.70	3,584.9%
72428 · OFFICE SUPPLIES AND POSTAGE	2,496.45	3,446.14	-27.6%
7242820 · BAKEHOUSE OFFICE SUPPLIES	0.00	37.13	-100.0%
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,583.99	526.19	201.0%
7243220 · BAKEHOUSE SMALL TOOLS	389.70	196.78	98.0%
72438 · TAXES	1,361.39	1,341.29	1.5%
72440 · VAN EXPENSES	881.09	788.61	11.7%
Total 72400 · STORE OPERATIONS	99,172.40	94,969.14	4.4%
Total 72000 · OPERATIONS EXPENSES	259,758.91	304,730.28	-14.8%
72600 · GOVERNANCE EXPENSES			
72605 · CONSULTING	1,818.75	1,750.00	3.9%
72606 · D & O INSURANCE	637.50	624.99	2.0%
72620 · GENERAL BOD EXPENSES	68.75	88.67	-22.5%
Total 72600 · GOVERNANCE EXPENSES	2,525.00	2,463.66	2.5%
Total Expense	1,054,500.31	1,147,470.83	-8.1%
Net Ordinary Income	2,661.65	-129,679.59	102.1%
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
801509 · PPP COVID FUNDS/LOAN FORGIVEN	553,837.50	0.00	100.0%
80112 · SHIPPING AND HANDLING	0.00	33.40	-100.0%
80141 · INTEREST INCOME	489.44	1,800.51	-72.8%

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80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	668.00	26.15	2,454.5%
801501 · CLASSES	215.00	0.00	100.0%
801505 · VENDOR BOOTHS	10.00	0.00	100.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	5,155.33	7,967.15	-35.3%
Total 80150 · MISCELLANEOUS INCOME	6,048.33	7,993.30	-24.3%
Total 80100 · OTHER INCOME	560,375.27	9,827.21	5,602.3%
Total Other Income	560,375.27	9,827.21	5,602.3%
Net Other Income	560,375.27	9,827.21	5,602.3%
Net Income	**563,036.92**	**-119,852.38**	**569.8%**