Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2020

		Jan - Dec 20
Ordinary Income/Expense		
Income		
40000 · SALES		
40100 · DEPARTMENTAL SALES		
40110 · GROCERY	5,092,315.35	
40120 · PREPARED FOODS	2,022,250.00	
40125 · MOSCOW BAKEHOUSE	930,639.00	
40130 · CAMPUS SALES	163,266.71	
40140 · WELLNESS	1,578,652.41	
40160 · MEAT	854,095.00	
40170 · FRESH	1,275,487.00	
Total 40100 · DEPARTMENTAL SALES		11,916,705.47
40200 · SALES DISCOUNTS		
40205 · CO-OP SALES DISCOUNTS	-13,726.00	
Total 40200 · SALES DISCOUNTS		-13,726.00
Total 40000 · SALES		11,902,979.47
Total Income		11,902,979.47
Cost of Goods Sold		
50000 · COST OF GOODS		
50100 · PURCHASES		
50110 · GROCERY	3,326,323.81	
50120 · PREPARED FOODS	800,136.00	
50125 · MOSCOW BAKEHOUSE	331,334.00	
50130 · CAMPUS PURCHASES	102,368.23	
50140 · WELLNESS	867,685.30	
50160 · MEAT	614,948.00	
50170 · FRESH	841,821.00	
Total 50100 · PURCHASES		6,884,616.34
50200 · FREIGHT		
50280 · GENERAL	3,000.00	
Total 50200 · FREIGHT		3,000.00
50400 · PURCHASE DISCOUNTS & REBATES	-103,518.64	
Total 50000 · COST OF GOODS		6,784,097.70
Total COGS		6,784,097.70
Gross Profit		5,118,881.77
Expense		
60000 · PERSONNEL EXPENSES		
60100 · WAGES AND SALARIES		
60110 · GROCERY	234,246.51	
60120 · PREPARED FOODS	669,372.00	
60125 · MOSCOW BAKEHOUSE	290,359.00	
60130 · CAMPUS	39,184.00	
60140 · WELLNESS	115,241.62	
60160 · MEAT	112,741.00	
60170 · FRESH	117,346.00	
60180 · ADMIN & OVERHEAD	414,504.00	
60182 · FRONT END	297,321.00	
60190 · PTO EXPENSE	163,809.11	
60191 · HOLIDAY	0.00	
60192 · OVERTIME	0.00	
60194 · BONUSES & PROFIT SHARING	0.00	
Total 60100 · WAGES AND SALARIES		2,454,124.24

Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2020

		Jan - Dec 20	
60200 · PAYROLL TAXES		211,272.37	
60220 · MOSCOW BAKEHOUSE PR TAXES		0.00	
60230 · CAMPUS PAYROLL TAXES		3,675.24	
60400 · WORKERS COMPENSATION INSURANCE		66,840.00	
60500 · EMPLOYER RETIREMT CONTRIB EXP		25,200.00	
60501 · RETIREMENT ACCOUNT EXPENSES		4,500.00	
60600 · MEDICAL & STAFF INSUR EXP		324,000.00	
60601 · HRA REIMB PLAN EXPENSES		6,600.00	
60800 · ACCRUED PTO EXPENSE		0.00	
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	1,800.00		
60910 · STAFF DISCOUNTS	84,667.00		
60920 · STAFF MTGS/TRNGS/EDUCATION	4,355.00		
609202 · MOSC BAKEHOUSE STAFF MTGS/ED	120.00		
60930 · STAFF RECOGNITION	5,580.00		
609302 · MOSC BAKEHOUSE STAFF RECOG	120.00		
60940 · STAFF OTHER	4,200.00		
60900 · STAFF EXPENSES - Other	0.00		
Total 60900 · STAFF EXPENSES		100,842.00	
Total 60000 · PERSONNEL EXPENSES			3,197,053.85
69800 · Uncategorized Expenses			0.00
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE		0.00	
71013 · INSURANCE - BLDG		4,740.00	
71014 · JANITORIAL SERVICES		37,260.00	
71018 · JANITORIAL SUPPLIES		27,600.00	
71026 · PROPERTY TAXES		23,940.00	
7102630 · CAMPUS PROPERTY TAX		1,152.00	
71030 · RENT		150,975.00	
710302 · BAKEHOUSE RENT		18,600.00	
7103030 · CAMPUS RENT		20,040.00	
71034 · REPAIRS AND MAINTENANCE		64,800.00	
7103420 · BAKEHOUSE REPAIRS AND MAINT		0.00	
7103430 · CAMPUS REPAIRS and MAINT		600.00	
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	30,200.00		
7104622 · BAKEHOUSE CITY UTILITIES	0.00		
710464 · ELECTRIC AND GAS	61,650.00		
7104642 · BAKEHOUSE ELEC AND GAS	0.00		
7104643 · CAMPUS ELECTRIC & GAS	3,000.00		
710466 · CARDBOARD & OIL RECYCLING	500.00		
710468 · TELEPHONE	5,580.00		
7104682 · BAKEHOUSE TELEPHONE	0.00		
7104683 · CAMPUS TELEPHONE	1,560.00		
71046 · UTILITIES - Other	0.00		
Total 71046 · UTILITIES		102,490.00	
71000 · OCCUPANCY EXPENSES - Other		0.00	
Total 71000 · OCCUPANCY EXPENSES			452,197.00
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72101 · BAD DEBT EXPENSE	0.00		
72102 · BANK SERVICE CHARGES	5,400.00		
72106 · CREDIT CARD SERVICE CHARGES	214,072.00		
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	360,000.00		
72118 · INSURANCE	30,600.00		
72120 · INTEREST EXPENSE	22,907.18		
72122 · MEMBER LOAN INTEREST EXPENSE	0.00		
72123 · PATRONAGE DIV PROCESSING COST	0.00		

Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2020

		Jan - Dec 20	
72124 · TRAVEL EXPENSE		8,605.00	
72126 · MEALS		840.00	
72100 · ADMINISTRATIVE EXPENSES - Other		0.00	
Total 72100 · ADMINISTRATIVE EXPENSES			642,424.18
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT		10,470.00	
72212 · ADVERTISING & DIRECT MARKETING		30,000.00	
72216 · PUBLICATIONS		12,000.00	
72218 · OWNER SERVICES EXPENSE		4,800.00	
72220 · EDUCATION & EVENTS		7,200.00	
72221 · PARTICIPATING OWNER EXPENSES		0.00	
72224 · PROMOTIONS		16,740.00	
7222420 · BAKEHOUSE PROMOTIONS		120.00	
7222430 · CAMPUS PROMOTIONS		326.52	
72225 · MISC MARKETING EXPENSE		120.00	
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	178,394.00		
7222804 · HOUSE COUPONS	120.00		
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00		
Total 72228 · IN-STORE MARKETING DISCOUNTS		178,514.00	
72230 · PARTIC OWNER DISCOUNTS		59,465.00	
72240 · OWNER DISCOUNTS		74,695.00	
72260 · MERCHANDISING		4,200.00	
72200 · MARKETING & OUTREACH - Other		0.00	
Total 72200 · MARKETING & OUTREACH			398,650.52
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES		40,885.00	
72414 · EQUIPMENT RENTAL		0.00	
72418 · IT EXPENSES		48,000.00	
72420 · MISCELLANEOUS EXPENSES		420.00	
72422 · PROFESSIONAL SERVICES/EXPENSES		65,452.00	
72425 · UNIFORMS		6,000.00	
72426 · SUPPLIES		86,566.00	
7242620 · BAKEHOUSE SUPPLIES		19,950.00	
7242630 · CAMPUS SUPPLIES		3,300.00	
72427 · PACKAGING		79,121.00	
7242720 · BAKEHOUSE PACKAGING		26,533.00	
7242730 · CAMPUS PACKAGING		1,142.87	
72428 · OFFICE SUPPLIES AND POSTAGE		17,760.00	
7242820 · BAKEHOUSE OFFICE SUPPLIES		120.00	
7242830 · CAMPUS OFFICE SUPPLIES		120.00	
72432 · SMALL TOOLS/EQUIP/FIXTURES		11,460.00	
7243220 · BAKEHOUSE SMALL TOOLS		3,600.00	
7243230 · CAMPUS SMALL TOOLS		300.00	
72438 · TAXES		6,000.00	
72440 · VAN EXPENSES		5,400.00	
72400 · STORE OPERATIONS - Other		0.00	
Total 72400 · STORE OPERATIONS			422,129.87
72000 · OPERATIONS EXPENSES - Other			0.00
Total 72000 · OPERATIONS EXPENSES			1,463,204.57
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT			2,500.00
72605 · CONSULTING			7,200.00
72606 · D & O INSURANCE			2,508.00
72612 · OWNER ENGAGEMENT COMMITTEE			0.00
72616 · ELECTIONS/VOTING			2,500.00
72620 · GENERAL BOD EXPENSES			3,000.00
72626 · GM SEARCH & HIRE			0.00

Moscow Food Co-op
Profit & Loss Budget Overview
January through December 2020

			Jan - Dec 20
72630 · GREEN COMMERCE COMMITTEE		0.00	
72635 · RETREATS		2,100.00	
72640 · STRATEGIC PLANNING COMMITTEE		0.00	
72645 · SUSTAINABILITY COMMITTEE		0.00	
72685 · TRAININGS		3,000.00	
72600 · GOVERNANCE EXPENSES - Other		0.00	
Total 72600 · GOVERNANCE EXPENSES			22,808.00
Total Expense			5,135,263.42
Net Ordinary Income			-16,381.65
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80110 · PUBLICATIONS INCOME		3,000.00	
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	1,020.00		
801505 · VENDOR BOOTHS	144.00		
Total 80150 · MISCELLANEOUS INCOME		1,164.00	
Total 80100 · OTHER INCOME			4,164.00
Total Other Income			4,164.00
Net Other Income			4,164.00
Net Income			**-12,217.65**