Moscow Food Co-op
Profit & Loss
October through December 2019

	Oct - Dec 19	Oct - Dec 18	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,211,844.31	1,251,163.25	-3.1%
40120 · PREPARED FOODS	734,333.36	767,471.90	-4.3%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	13,640.95	9,966.37	36.9%
401320 · CAMPUS PREPARED FOODS	30,368.87	26,598.08	14.2%
401340 · CAMPUS WELLNESS	262.77	463.97	-43.4%
401370 · CAMPUS PRODUCE	223.76	225.25	-0.7%
Total 40130 · CAMPUS SALES	44,496.35	37,253.67	19.4%
40140 · WELLNESS	405,451.07	413,568.35	-2.0%
40160 · MEAT	204,201.97	204,451.79	-0.1%
40170 · FRESH	289,873.49	274,873.59	5.5%
40180 · INTERCOMPANY SALES ELIMINATION	-15,765.80	-13,824.55	-14.0%
Total 40100 · DEPARTMENTAL SALES	2,874,434.75	2,934,958.00	-2.1%
40190 · CO-OP PROMOTIONAL SALES	-145.00	15.00	-1,066.7%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-2,361.07	-3,765.52	37.3%
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	-0.21	0.00	-100.0%
Total 40200 · SALES DISCOUNTS	-2,361.28	-3,765.52	37.3%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,871,928.47	2,931,207.48	-2.0%
Total Income	2,871,928.47	2,931,207.48	-2.0%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	808,419.03	840,774.13	-3.9%
50120 · PREPARED FOODS	302,755.95	295,830.63	2.3%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	7,993.57	4,294.49	86.1%
501320 · CAMPUS PREPARED FOODS	16,999.18	16,463.62	3.3%
501340 · CAMPUS WELLNESS	239.23	246.06	-2.8%
501370 · CAMPUS PRODUCE	128.50	101.40	26.7%
Total 50130 · CAMPUS PURCHASES	25,360.48	21,105.57	20.2%
50140 · WELLNESS	225,774.60	246,459.38	-8.4%
50160 · MEAT	162,216.56	146,998.63	10.4%
50170 · FRESH	193,864.05	194,639.02	-0.4%
50180 · INTERCOMPANY COGS ELIMINATION	-15,765.80	-13,824.55	-14.0%
Total 50100 · PURCHASES	1,702,624.87	1,731,982.81	-1.7%
50200 · FREIGHT			
50220 · PREPARED FOODS	0.00	338.40	-100.0%
50260 · MEAT	44.53	751.20	-94.1%
50270 · FRESH	0.00	136.33	-100.0%
50280 · GENERAL	692.50	850.00	-18.5%
Total 50200 · FREIGHT	737.03	2,075.93	-64.5%
50400 · PURCHASE DISCOUNTS & REBATES	-26,525.69	-28,317.47	6.3%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	14,579.04	12,722.31	14.6%
50620 · PREPARED FOODS	1,011.60	3,116.79	-67.5%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	180.40	841.09	-78.6%
506320 · CAMPUS PREPARED FOODS	50.60	0.00	100.0%
506340 · CAMPUS WELLNESS	-130.75	142.36	-191.8%
506370 · CAMPUS PRODUCE	24.86	0.00	100.0%
Total 50630 · CAMPUS INV ADJMT	125.11	983.45	-87.3%
50640 · WELLNESS	-962.17	-8,704.58	89.0%
50660 · MEAT	-11,795.19	-3,001.86	-292.9%
50670 · FRESH	2,790.30	7,502.22	-62.8%
Total 50600 · INVENTORY ADJUSTMENT	5,748.69	12,618.33	-54.4%
Total 50000 · COST OF GOODS	1,682,584.90	1,718,359.60	-2.1%
Total COGS	1,682,584.90	1,718,359.60	-2.1%
Gross Profit	1,189,343.57	1,212,847.88	-1.9%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	62,760.15	58,631.09	7.0%
60120 · PREPARED FOODS	239,438.55	233,693.88	2.5%
60130 · CAMPUS	8,060.03	10,950.07	-26.4%
60140 · WELLNESS	25,933.80	26,001.94	-0.3%
60160 · MEAT	21,985.74	23,965.89	-8.3%
60170 · FRESH	24,069.79	28,266.63	-14.9%
60180 · ADMIN & OVERHEAD	108,889.88	113,478.37	-4.0%
60182 · FRONT END	66,669.67	75,119.80	-11.3%
60190 · PTO EXPENSE	57,544.58	49,610.27	16.0%
60191 · HOLIDAY	2,222.21	0.00	100.0%
60192 · OVERTIME	10,336.58	880.86	1,073.5%
Total 60100 · WAGES AND SALARIES	627,910.98	620,598.80	1.2%
60200 · PAYROLL TAXES	50,936.89	50,416.21	1.0%
60230 · CAMPUS PAYROLL TAXES	896.60	995.08	-9.9%
60400 · WORKERS COMPENSATION INSURANCE	15,181.74	10,166.49	49.3%
60500 · EMPLOYER RETIREMT CONTRIB EXP	5,483.90	6,632.00	-17.3%
60501 · RETIREMENT ACCOUNT EXPENSES	1,033.73	1,616.83	-36.1%
60600 · MEDICAL & STAFF INSUR EXP	67,180.68	81,696.96	-17.8%
60601 · HRA REIMB PLAN EXPENSES	2,246.06	718.90	212.4%
60800 · ACCRUED PTO EXPENSE	-27,447.27	283.07	-9,796.3%
60900 · STAFF EXPENSES			

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60905 · HIRING COSTS	492.39	266.23	85.0%	
60910 · STAFF DISCOUNTS	20,170.92	23,010.23	-12.3%	
60920 · STAFF MTGS/TRNGS/EDUCATION	2,237.91	5,504.78	-59.4%	
60930 · STAFF RECOGNITION	1,243.12	1,987.39	-37.5%	
60940 · STAFF OTHER	1,004.40	0.00	100.0%	
Total 60900 · STAFF EXPENSES	25,148.74	30,768.63	-18.3%	
Total 60000 · PERSONNEL EXPENSES	768,572.05	803,892.97		-4.4%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,184.73	597.75	98.2%	
71014 · JANITORIAL SERVICES	9,255.00	9,255.00	0.0%	
71018 · JANITORIAL SUPPLIES	6,017.13	6,434.48	-6.5%	
71026 · PROPERTY TAXES	10,583.38	5,407.85	95.7%	
7102630 · CAMPUS PROPERTY TAX	172.38	550.70	-68.7%	
71030 · RENT	38,695.95	37,647.46	2.8%	
710302 · BAKEHOUSE RENT	4,650.00	0.00	100.0%	
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%	
71034 · REPAIRS AND MAINTENANCE	12,711.54	12,794.20	-0.7%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	75.41	0.00	100.0%	
7103430 · CAMPUS REPAIRS and MAINT	330.62	34.74	851.7%	
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	7,476.16	6,981.72	7.1%	
7104622 · BAKEHOUSE CITY UTILITIES	490.40	0.00	100.0%	
710464 · ELECTRIC AND GAS	15,258.75	14,426.77	5.8%	
7104642 · BAKEHOUSE ELEC AND GAS	659.57	0.00	100.0%	
7104643 · CAMPUS ELECTRIC & GAS	673.01	881.23	-23.6%	
710466 · CARDBOARD & OIL RECYCLING	451.39	444.95	1.5%	
710468 · TELEPHONE	1,394.73	1,409.70	-1.1%	
7104682 · BAKEHOUSE TELEPHONE	1,027.19	0.00	100.0%	
7104683 · CAMPUS TELEPHONE	389.88	319.88	21.9%	
Total 71046 · UTILITIES	27,821.08	24,464.25	13.7%	
Total 71000 · OCCUPANCY EXPENSES	114,002.22	99,691.43		14.4%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72102 · BANK SERVICE CHARGES	1,425.38	1,233.48	15.6%	
72106 · CREDIT CARD SERVICE CHARGES	50,672.30	50,552.49	0.2%	
72114 · CASH & CREDIT CARDS OVER/SHORT	-99.78	-81.23	-22.8%	
7211430 · CAMPUS CASH OVER/SHORT	46.21	11.84	290.3%	
72116 · DEPRECIATION EXPENSE	86,295.00	103,278.00	-16.4%	
72118 · INSURANCE	5,582.33	5,184.82	7.7%	
72120 · INTEREST EXPENSE	6,483.29	7,528.43	-13.9%	
72124 · TRAVEL EXPENSE	5,506.18	3,981.93	38.3%	
72126 · MEALS	583.82	40.64	1,336.6%	
Total 72100 · ADMINISTRATIVE EXPENSES	156,494.73	171,730.40	-8.9%	
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT	7,961.45	3,607.01	120.7%	
72212 · ADVERTISING & DIRECT MARKETING	7,942.63	8,316.13	-4.5%	
72216 · PUBLICATIONS	3,827.64	1,426.39	168.3%	
72218 · OWNER SERVICES EXPENSE	1,721.78	1,867.47	-7.8%	
72220 · EDUCATION & EVENTS	1,470.81	1,806.73	-18.6%	
72224 · PROMOTIONS	9,250.95	10,186.54	-9.2%	
7222430 · CAMPUS PROMOTIONS	59.35	11.28	426.2%	
72225 · MISC MARKETING EXPENSE	0.00	43.00	-100.0%	
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	48,966.49	36,385.57	34.6%	
7222804 · HOUSE COUPONS	4.78	138.68	-96.6%	
Total 72228 · IN-STORE MARKETING DISCOUNTS	48,971.27	36,524.25	34.1%	
72230 · PARTIC OWNER DISCOUNTS	14,349.05	13,453.90	6.7%	
72240 · OWNER DISCOUNTS	6,642.96	6,741.07	-1.5%	
72260 · MERCHANDISING	165.60	0.00	100.0%	
Total 72200 · MARKETING & OUTREACH	102,363.49	83,983.77	21.9%	
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	18,800.06	10,694.69	75.8%	
72414 · EQUIPMENT RENTAL	194.88	69.96	178.6%	
72418 · IT EXPENSES	11,160.76	11,961.22	-6.7%	
72420 · MISCELLANEOUS EXPENSES	1,629.24	393.65	313.9%	
72422 · PROFESSIONAL SERVICES/EXPENSES	22,898.50	28,354.94	-19.2%	
72425 · UNIFORMS	3,761.64	175.00	2,049.5%	
72426 · SUPPLIES	26,691.63	27,051.05	-1.3%	
7242630 · CAMPUS SUPPLIES	659.46	1,118.39	-41.0%	
72427 · PACKAGING	23,125.19	25,628.64	-9.8%	
7242730 · CAMPUS PACKAGING	310.06	58.00	434.6%	
72428 · OFFICE SUPPLIES AND POSTAGE	5,391.45	3,306.76	63.0%	
7242830 · CAMPUS OFFICE SUPPLIES	21.44	0.00	100.0%	
72432 · SMALL TOOLS/EQUIP/FIXTURES	2,867.78	5,470.96	-47.6%	
72438 · TAXES	1,244.85	2,407.92	-48.3%	
72440 · VAN EXPENSES	1,844.11	0.00	100.0%	
Total 72400 · STORE OPERATIONS	120,601.05	116,691.18	3.4%	
Total 72000 · OPERATIONS EXPENSES	379,459.27	372,405.35		1.9%
72600 · GOVERNANCE EXPENSES				
72605 · CONSULTING	1,790.00	1,722.50	3.9%	
72606 · D & O INSURANCE	2,423.25	2,423.25	0.0%	
72620 · GENERAL BOD EXPENSES	876.27	589.43	48.7%	
72635 · RETREATS	0.00	2,082.18	-100.0%	
72685 · TRAININGS	3,913.59	2,396.52	63.3%	
Total 72600 · GOVERNANCE EXPENSES	9,003.11	9,213.88		-2.3%
Total Expense	1,271,036.65	1,285,203.63		-1.1%
Net Ordinary Income	-81,693.08	-72,355.75		-12.9%
Other Income/Expense				
Other Income				
80100 · OTHER INCOME				
80112 · SHIPPING AND HANDLING	38.60	0.00	100.0%	
80120 · INCOMING DONATIONS	4,153.03	1,687.95	146.0%	
80141 · INTEREST INCOME	1,610.18	1,343.83	19.8%	

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80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	374.66	41.56	801.5%
801505 · VENDOR BOOTHS	59.00	38.00	55.3%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	16,037.96	3,451.68	364.6%
Total 80150 · MISCELLANEOUS INCOME	16,471.62	3,531.24	366.5%
80155 · GAIN ON ASSET DISPOSAL	0.00	664.00	-100.0%
Total 80100 · OTHER INCOME	22,273.43	7,227.02	208.2%
Total Other Income	22,273.43	7,227.02	208.2%
Other Expense			
80500 · OTHER EXPENSES			
80510 · STATE INCOME TAX	0.00	30.00	-100.0%
80520 · FEDERAL INCOME TAX	0.00	-39,000.00	100.0%
80530 · LOSS ON ASSET DISPOSAL	0.00	11,843.00	-100.0%
Total 80500 · OTHER EXPENSES	0.00	-27,127.00	100.0%
Total Other Expense	0.00	-27,127.00	100.0%
Net Other Income	22,273.43	34,354.02	-35.2%
Net Income	**-59,419.65**	**-38,001.73**	**-56.4%**