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

	Jan - Dec 19	Jan - Dec 18	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	4,955,740.92	4,831,915.34	2.6%
40120 · PREPARED FOODS	2,883,719.40	3,077,264.51	-6.3%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	48,640.49	43,892.72	10.8%
401320 · CAMPUS PREPARED FOODS	107,387.88	97,554.56	10.1%
401340 · CAMPUS WELLNESS	1,178.09	809.63	45.5%
401370 · CAMPUS PRODUCE	1,312.31	1,289.30	1.8%
Total 40130 · CAMPUS SALES	158,518.77	143,546.21	10.4%
40140 · WELLNESS	1,551,531.95	1,494,999.33	3.8%
40160 · MEAT	822,212.99	792,689.86	3.7%
40170 · FRESH	1,214,748.81	1,097,435.32	10.7%
40180 · INTERCOMPANY SALES ELIMINATION	-55,673.81	-52,306.21	-6.4%
Total 40100 · DEPARTMENTAL SALES	11,530,799.03	11,385,544.36	1.3%
40190 · CO-OP PROMOTIONAL SALES	0.00	110.00	-100.0%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-9,435.06	-12,536.81	24.7%
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	-7.40	-472.63	98.4%
Total 40200 · SALES DISCOUNTS	-9,442.46	-13,009.44	27.4%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	11,521,356.57	11,372,644.92	1.3%
Total Income	11,521,356.57	11,372,644.92	1.3%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	3,319,677.50	3,258,019.78	1.9%
50120 · PREPARED FOODS	1,148,424.27	1,186,007.99	-3.2%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	31,406.70	27,808.85	12.9%
501320 · CAMPUS PREPARED FOODS	66,268.23	63,097.95	5.0%
501340 · CAMPUS WELLNESS	852.16	608.25	40.1%
501370 · CAMPUS PRODUCE	777.96	717.50	8.4%
Total 50130 · CAMPUS PURCHASES	99,305.05	92,232.55	7.7%
50140 · WELLNESS	894,018.61	856,951.25	4.3%
50160 · MEAT	607,378.56	581,127.86	4.5%
50170 · FRESH	835,820.38	794,753.99	5.2%
50180 · INTERCOMPANY COGS ELIMINATION	-55,673.81	-52,306.21	-6.4%
Total 50100 · PURCHASES	6,848,950.56	6,716,787.21	2.0%
50200 · FREIGHT			
50220 · PREPARED FOODS	0.00	2,325.44	-100.0%
50240 · WELLNESS	0.00	3.00	-100.0%
50260 · MEAT	731.69	1,969.27	-62.8%
50270 · FRESH	0.00	491.73	-100.0%
50280 · GENERAL	2,784.00	2,705.00	2.9%
Total 50200 · FREIGHT	3,515.69	7,494.44	-53.1%
50400 · PURCHASE DISCOUNTS & REBATES	-103,604.65	-101,423.16	-2.2%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	10,557.87	-28,800.81	136.7%
50620 · PREPARED FOODS	-231.16	5,768.10	-104.0%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-599.06	-273.24	-119.2%
506320 · CAMPUS PREPARED FOODS	-859.58	0.00	-100.0%
506340 · CAMPUS WELLNESS	-253.81	39.56	-741.6%
506370 · CAMPUS PRODUCE	0.00	0.00	0.0%
Total 50630 · CAMPUS INV ADJMT	-1,712.45	-233.68	-632.8%
50640 · WELLNESS	-22,243.42	-12,528.93	-77.5%
50660 · MEAT	-15,298.83	-3,713.96	-311.9%
50670 · FRESH	-1,846.44	2,723.65	-167.8%
Total 50600 · INVENTORY ADJUSTMENT	-30,774.43	-36,785.63	16.3%
Total 50000 · COST OF GOODS	6,718,087.17	6,586,072.86	2.0%
Total COGS	6,718,087.17	6,586,072.86	2.0%
Gross Profit	4,803,269.40	4,786,572.06	0.4%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	241,114.54	231,817.47	4.0%
60120 · PREPARED FOODS	918,847.51	955,207.21	-3.8%
60130 · CAMPUS	36,951.26	51,912.39	-28.8%
60140 · WELLNESS	102,893.70	107,240.74	-4.1%
60160 · MEAT	93,036.54	99,186.31	-6.2%
60170 · FRESH	106,109.10	115,005.06	-7.7%
60180 · ADMIN & OVERHEAD	446,013.90	475,845.66	-6.3%
60182 · FRONT END	267,075.47	287,267.31	-7.0%
60190 · PTO EXPENSE	177,106.60	178,531.74	-0.8%
60191 · HOLIDAY	20,254.93	23,718.20	-14.6%
60192 · OVERTIME	19,194.59	5,133.13	273.9%
Total 60100 · WAGES AND SALARIES	2,428,598.14	2,530,865.22	-4.0%
60200 · PAYROLL TAXES	198,625.72	207,341.93	-4.2%
60230 · CAMPUS PAYROLL TAXES	3,436.08	4,661.88	-26.3%
60400 · WORKERS COMPENSATION INSURANCE	65,220.00	40,694.00	60.3%
60500 · EMPLOYER RETIREMT CONTRIB EXP	24,974.06	29,730.00	-16.0%
60501 · RETIREMENT ACCOUNT EXPENSES	3,933.75	6,543.10	-39.9%
60600 · MEDICAL & STAFF INSUR EXP	305,860.29	356,610.71	-14.2%
60601 · HRA REIMB PLAN EXPENSES	6,270.95	10,499.81	-40.3%
60800 · ACCRUED PTO EXPENSE	-18,309.50	283.07	-6,568.2%

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60900 · STAFF EXPENSES			
60905 · HIRING COSTS	1,762.75	1,647.53	7.0%
60910 · STAFF DISCOUNTS	83,796.18	96,762.32	-13.4%
60920 · STAFF MTGS/TRNGS/EDUCATION	5,061.23	21,378.05	-76.3%
60930 · STAFF RECOGNITION	3,753.31	10,624.12	-64.7%
60940 · STAFF OTHER	4,019.66	1,446.19	178.0%
Total 60900 · STAFF EXPENSES	98,393.13	131,858.21	-25.4%
Total 60000 · PERSONNEL EXPENSES	3,117,002.62	3,319,087.93	-6.1%
71000 · OCCUPANCY EXPENSES			
71013 · INSURANCE - BLDG	4,151.94	2,371.50	75.1%
71014 · JANITORIAL SERVICES	37,145.00	37,140.00	0.0%
71018 · JANITORIAL SUPPLIES	26,252.22	34,625.02	-24.2%
71026 · PROPERTY TAXES	28,605.28	24,264.65	17.9%
7102630 · CAMPUS PROPERTY TAX	586.38	550.70	6.5%
71030 · RENT	153,812.55	145,332.79	5.8%
710302 · BAKEHOUSE RENT	18,600.00	0.00	100.0%
7103030 · CAMPUS RENT	10,020.00	10,020.00	0.0%
71034 · REPAIRS AND MAINTENANCE	59,619.08	60,267.08	-1.1%
7103420 · BAKEHOUSE REPAIRS AND MAINT	75.41	0.00	100.0%
7103430 · CAMPUS REPAIRS and MAINT	563.13	519.10	8.5%
71046 · UTILITIES			
710462 · CITY WATER SEWER REFUSE	28,962.02	27,531.10	5.2%
7104622 · BAKEHOUSE CITY UTILITIES	1,711.13	0.00	100.0%
710464 · ELECTRIC AND GAS	60,619.14	63,673.24	-4.8%
7104642 · BAKEHOUSE ELEC AND GAS	1,307.36	0.00	100.0%
7104643 · CAMPUS ELECTRIC & GAS	2,963.20	3,187.09	-7.0%
710466 · CARDBOARD & OIL RECYCLING	451.39	487.57	-7.4%
710468 · TELEPHONE	5,586.94	5,723.31	-2.4%
7104682 · BAKEHOUSE TELEPHONE	1,297.42	0.00	100.0%
7104683 · CAMPUS TELEPHONE	1,559.52	1,358.48	14.8%
Total 71046 · UTILITIES	104,458.12	101,960.79	2.5%
Total 71000 · OCCUPANCY EXPENSES	443,889.11	417,051.63	6.4%
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72101 · BAD DEBT EXPENSE	0.00	112.77	-100.0%
72102 · BANK SERVICE CHARGES	5,041.17	4,902.42	2.8%
72106 · CREDIT CARD SERVICE CHARGES	197,105.80	190,416.87	3.5%
72114 · CASH & CREDIT CARDS OVER/SHORT	219.45	-72.20	404.0%
7211430 · CAMPUS CASH OVER/SHORT	38.88	-33.39	216.4%
72116 · DEPRECIATION EXPENSE	209,300.00	209,298.00	0.0%
72118 · INSURANCE	22,052.51	20,048.00	10.0%
72120 · INTEREST EXPENSE	27,518.77	31,614.67	-13.0%
72124 · TRAVEL EXPENSE	13,625.94	11,323.94	20.3%
72126 · MEALS	1,625.12	1,313.44	23.7%
Total 72100 · ADMINISTRATIVE EXPENSES	476,527.64	468,924.52	1.6%
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	19,147.57	17,214.66	11.2%
72212 · ADVERTISING & DIRECT MARKETING	32,234.68	33,803.99	-4.6%
72216 · PUBLICATIONS	14,114.05	18,485.88	-23.7%
72218 · OWNER SERVICES EXPENSE	5,336.97	3,660.77	45.8%
72220 · EDUCATION & EVENTS	7,350.62	6,955.80	5.7%
72224 · PROMOTIONS	23,157.64	17,642.95	31.3%
7222430 · CAMPUS PROMOTIONS	315.50	179.74	75.5%
72225 · MISC MARKETING EXPENSE	0.00	418.17	-100.0%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	175,400.06	121,641.65	44.2%
7222804 · HOUSE COUPONS	108.98	359.66	-69.7%
Total 72228 · IN-STORE MARKETING DISCOUN...	175,509.04	122,001.31	43.9%
72230 · PARTIC OWNER DISCOUNTS	51,861.60	53,195.90	-2.5%
72240 · OWNER DISCOUNTS	82,293.47	76,592.81	7.4%
72260 · MERCHANDISING	2,594.44	1,774.17	46.2%
Total 72200 · MARKETING & OUTREACH	413,915.58	351,926.15	17.6%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	63,086.92	38,370.22	64.4%
72414 · EQUIPMENT RENTAL	245.88	69.96	251.5%
72418 · IT EXPENSES	46,188.43	44,423.39	4.0%
72420 · MISCELLANEOUS EXPENSES	1,809.99	3,267.19	-44.6%
72422 · PROFESSIONAL SERVICES/EXPENSES	43,484.62	45,186.76	-3.8%
72425 · UNIFORMS	5,941.10	1,297.36	357.9%
72426 · SUPPLIES	96,558.78	118,798.81	-18.7%
7242630 · CAMPUS SUPPLIES	3,254.15	6,618.65	-50.8%
72427 · PACKAGING	96,242.93	103,576.97	-7.1%
7242730 · CAMPUS PACKAGING	1,070.23	450.25	137.7%
72428 · OFFICE SUPPLIES AND POSTAGE	16,547.57	16,138.27	2.5%
7242830 · CAMPUS OFFICE SUPPLIES	43.43	71.91	-39.6%
72432 · SMALL TOOLS/EQUIP/FIXTURES	11,946.39	23,802.49	-49.8%
7243230 · CAMPUS SMALL TOOLS	99.72	2,925.94	-96.6%
72438 · TAXES	6,216.77	11,388.26	-45.4%
72440 · VAN EXPENSES	1,844.11	0.00	100.0%
Total 72400 · STORE OPERATIONS	394,581.02	416,386.43	-5.2%
Total 72000 · OPERATIONS EXPENSES	1,285,024.24	1,237,237.10	3.9%
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT	923.42	3,316.23	-72.2%
72605 · CONSULTING	7,160.00	7,065.00	1.3%
72606 · D & O INSURANCE	9,693.00	9,693.00	0.0%
72612 · OWNER ENGAGEMENT COMMITTEE	0.00	102.21	-100.0%
72616 · ELECTIONS/VOTING	1,803.30	1,906.34	-5.4%
72620 · GENERAL BOD EXPENSES	3,124.13	2,608.76	19.8%
72635 · RETREATS	614.31	3,730.37	-83.5%
72685 · TRAININGS	4,640.35	7,214.12	-35.7%
Total 72600 · GOVERNANCE EXPENSES	27,958.51	35,636.03	-21.5%
Total Expense	4,873,874.48	5,009,012.69	-2.7%
Net Ordinary Income	-70,605.08	-222,440.63	68.3%

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Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80112 · SHIPPING AND HANDLING	45.85	8.80	421.0%
80110 · PUBLICATIONS INCOME	2,900.00	2,650.00	9.4%
80120 · INCOMING DONATIONS	10,828.40	9,985.42	8.4%
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	8,562.95	6,169.80	38.8%
Total 80140 · DIVIDEND INCOME	8,562.95	6,169.80	38.8%
80141 · INTEREST INCOME	8,462.71	5,998.91	41.1%
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	1,033.93	-109.19	1,046.9%
801504 · EVENTS	0.00	262.57	-100.0%
801505 · VENDOR BOOTHS	145.00	101.50	42.9%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	18,155.81	23,400.24	-22.4%
Total 80150 · MISCELLANEOUS INCOME	19,334.74	23,655.12	-18.3%
80155 · GAIN ON ASSET DISPOSAL	0.00	664.00	-100.0%
Total 80100 · OTHER INCOME	50,134.65	49,132.05	2.0%
Total Other Income	50,134.65	49,132.05	2.0%
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	50,134.65	76,259.05	-34.3%
Net Income	**-20,470.43**	**-146,181.58**	**86.0%**