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# Moscow Food Co-op Profit & Loss

Accrual Basis

January through March 2023

	Jan - Mar 23	Jan - Mar 22	% Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · SALES</b>			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,239,772.14	1,208,426.97	2.6%
40120 · PREPARED FOODS	459,767.76	388,696.18	18.3%
40125 · MOSCOW BAKEHOUSE	178,968.15	135,802.22	31.8%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	11,526.72	8,121.30	41.9%
401320 · CAMPUS PREPARED FOODS	20,746.12	14,789.50	40.3%
401340 · CAMPUS WELLNESS	928.47	618.41	50.1%
401370 · CAMPUS PRODUCE	53.96	37.77	42.9%
Total 40130 · CAMPUS SALES	33,255.27	23,566.98	41.1%
40140 · WELLNESS	334,617.32	322,276.00	3.8%
40160 · MEAT	209,309.43	211,763.96	-1.2%
40170 · FRESH	363,043.85	366,307.40	-0.9%
40180 · INTERCOMPANY SALES ELIMINATION	-7,300.96	-5,531.27	-32.0%
Total 40100 · DEPARTMENTAL SALES	2,811,432.96	2,651,308.44	6.0%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-556.39	-577.67	3.7%
Total 40200 · SALES DISCOUNTS	-556.39	-577.67	3.7%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,810,876.57	2,650,730.77	6.0%
Total Income	2,810,876.57	2,650,730.77	6.0%
<b>Cost of Goods Sold</b>			
<b>50000 · COST OF GOODS</b>			
<b>50100 · PURCHASES</b>			
50110 · GROCERY	853,402.60	834,981.28	2.2%
50120 · PREPARED FOODS	214,729.35	172,733.00	24.3%
50125 · MOSCOW BAKEHOUSE	60,299.11	47,684.77	26.5%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	5,994.79	5,757.04	4.1%
501320 · CAMPUS PREPARED FOODS	9,861.30	7,077.02	39.3%
501340 · CAMPUS WELLNESS	875.66	709.31	23.5%
501370 · CAMPUS PRODUCE	32.68	18.59	75.8%
Total 50130 · CAMPUS PURCHASES	16,764.43	13,561.96	23.6%
50140 · WELLNESS	199,530.77	179,619.77	11.1%
50160 · MEAT	150,137.80	155,216.63	-3.3%
50170 · FRESH	224,263.92	244,404.43	-8.2%
50180 · INTERCOMPANY COGS ELIMINATION	-7,300.96	-5,531.27	-32.0%
Total 50100 · PURCHASES	1,711,827.02	1,642,670.57	4.2%
50200 · FREIGHT			
50280 · GENERAL	2,320.00	1,622.90	43.0%
Total 50200 · FREIGHT	2,320.00	1,622.90	43.0%
50400 · PURCHASE DISCOUNTS & REBATES	-40,347.00	-30,547.30	-32.1%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-34,995.35	-29,352.19	-19.2%
50620 · PREPARED FOODS	3,723.32	-5,078.32	173.3%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,370.81	-1,046.73	-31.0%
506320 · CAMPUS PREPARED FOODS	139.45	68.13	104.7%
506340 · CAMPUS WELLNESS	-95.52	-57.07	-67.4%
Total 50630 · CAMPUS INV ADJMT	-1,326.88	-1,035.67	-28.1%
50640 · WELLNESS	-13,127.39	-16,089.33	18.4%
50660 · MEAT	-533.94	-4,777.27	88.8%
50670 · FRESH	319.96	1,245.34	-74.3%
Total 50600 · INVENTORY ADJUSTMENT	-45,940.28	-55,087.44	16.6%
Total 50000 · COST OF GOODS	1,627,859.74	1,558,658.73	4.4%
Total COGS	1,627,859.74	1,558,658.73	4.4%
Gross Profit	1,183,016.83	1,092,072.04	8.3%
<b>Expense</b>			
<b>60000 · PERSONNEL EXPENSES</b>			
<b>60100 · WAGES AND SALARIES</b>			
60110 · GROCERY	72,707.94	68,674.97	5.9%
60120 · PREPARED FOODS	189,547.42	159,074.34	19.2%
60125 · MOSCOW BAKEHOUSE	95,352.47	69,871.94	36.5%
60130 · CAMPUS	6,795.45	4,913.85	38.3%
60140 · WELLNESS	23,881.46	24,248.44	-1.5%
60160 · MEAT	27,551.57	28,650.50	-3.8%
60170 · FRESH	32,598.40	33,755.96	-3.4%
60180 · ADMIN & OVERHEAD	92,059.11	81,033.99	13.6%
60182 · FRONT END	83,521.73	80,884.26	3.3%
60190 · PTO EXPENSE	35,793.98	29,679.69	20.6%
60191 · HOLIDAY	434.60	0.00	100.0%
60192 · OVERTIME	2,296.23	1,961.36	17.1%
Total 60100 · WAGES AND SALARIES	662,540.36	582,749.30	13.7%
60200 · PAYROLL TAXES	44,523.15	41,745.64	6.7%
60220 · MOSCOW BAKEHOUSE PR TAXES	8,321.25	6,321.40	31.6%
60230 · CAMPUS PAYROLL TAXES	568.12	421.80	34.7%
60400 · WORKERS COMPENSATION INSURANCE	8,519.25	10,029.28	-15.1%
60500 · EMPLOYER RETIREMT CONTRIB EXP	6,403.36	6,057.92	5.7%
60501 · RETIREMENT ACCOUNT EXPENSES	1,350.42	1,492.89	-9.5%
60600 · MEDICAL & STAFF INSUR EXP	74,989.29	61,531.07	21.9%
60601 · HRA REIMB PLAN EXPENSES	762.98	603.74	26.4%
60800 · ACCRUED PTO EXPENSE	6,515.77	2,008.42	224.4%

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60900 · STAFF EXPENSES			
60905 · HIRING COSTS	16.96	0.00	100.0%
60910 · STAFF DISCOUNTS	18,016.91	16,941.24	6.4%
60920 · STAFF MTGS/TRNGS/EDUCATION	114.08	1,495.06	-92.4%
60930 · STAFF RECOGNITION	1,480.63	794.56	86.4%
60940 · STAFF OTHER	843.72	796.00	6.0%
Total 60900 · STAFF EXPENSES	20,472.30	20,026.86	2.2%
Total 60000 · PERSONNEL EXPENSES	834,966.25	732,988.32	13.9%
71000 · OCCUPANCY EXPENSES			
71013 · INSURANCE - BLDG	1,551.18	1,488.75	4.2%
71014 · JANITORIAL SERVICES	9,125.00	9,150.00	-0.3%
71018 · JANITORIAL SUPPLIES	6,807.16	7,649.62	-11.0%
71026 · PROPERTY TAXES	5,782.42	6,906.84	-16.3%
7102630 · CAMPUS PROPERTY TAX	114.00	141.00	-19.2%
71030 · RENT	41,773.80	40,602.51	2.9%
7103020 · BAKEHOUSE RENT	5,700.00	5,475.00	4.1%
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%
71034 · REPAIRS AND MAINTENANCE	21,271.49	23,553.29	-9.7%
7103420 · BAKEHOUSE REPAIRS AND MAINT	4,956.40	2,183.16	127.0%
7103430 · CAMPUS REPAIRS and MAINT	148.47	133.47	11.2%
71046 · UTILITIES			
710462 · CITY UTILITIES	8,395.57	11,220.70	-25.2%
7104622 · BAKEHOUSE CITY UTILITIES	1,228.66	1,167.60	5.2%
710464 · ELECTRIC AND GAS	16,782.04	15,980.17	5.0%
7104642 · BAKEHOUSE ELEC AND GAS	3,265.46	3,072.79	6.3%
7104643 · CAMPUS ELECTRIC & GAS	578.07	603.41	-4.2%
710466 · CARDBOARD & OIL RECYCLING	0.00	660.73	-100.0%
710468 · TELEPHONE	1,643.49	1,579.10	4.1%
7104682 · BAKEHOUSE TELEPHONE	809.91	804.91	0.6%
7104683 · CAMPUS TELEPHONE	473.88	468.88	1.1%
Total 71046 · UTILITIES	33,177.08	35,558.29	-6.7%
Total 71000 · OCCUPANCY EXPENSES	132,912.00	135,346.93	-1.8%
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	69.40	514.71	-86.5%
72102 · BANK SERVICE CHARGES	1,003.46	910.77	10.2%
72106 · CREDIT CARD SERVICE CHARGES	49,273.76	43,322.53	13.7%
72114 · CASH & CREDIT CARDS OVER/SHORT	-1.74	-31.54	94.5%
7211430 · CAMPUS CASH OVER/SHORT	14.13	-1.89	847.6%
72116 · DEPRECIATION EXPENSE	39,000.00	35,850.00	8.8%
72118 · INSURANCE	8,761.69	7,906.03	10.8%
72120 · INTEREST EXPENSE	2,555.15	3,804.33	-32.8%
72124 · TRAVEL EXPENSE	1,172.45	104.77	1,019.1%
72126 · MEALS	195.91	0.00	100.0%
Total 72100 · ADMINISTRATIVE EXPENSES	102,044.21	92,379.71	10.5%
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	1,144.30	230.64	396.1%
72212 · ADVERTISING & DIRECT MARKETING	1,275.54	687.57	85.5%
72216 · PUBLICATIONS	704.78	0.00	100.0%
72218 · OWNER SERVICES EXPENSE	1,317.78	88.19	1,394.3%
72220 · EDUCATION & EVENTS	1,416.03	395.31	258.2%
72224 · PROMOTIONS	1,751.39	1,468.30	19.3%
7222420 · BAKEHOUSE PROMOTIONS	0.00	48.00	-100.0%
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	40,161.21	55,373.08	-27.5%
7222804 · HOUSE COUPONS	0.00	105.58	-100.0%
Total 72228 · IN-STORE MARKETING DISCOUNTS	40,161.21	55,478.66	-27.6%
72230 · PARTIC OWNER DISCOUNTS	9,549.14	9,338.37	2.3%
72240 · OWNER DISCOUNTS	27,919.81	7,073.99	294.7%
72260 · MERCHANDISING	0.00	761.16	-100.0%
Total 72200 · MARKETING & OUTREACH	85,239.98	75,570.19	12.8%
72400 · STORE OPERATIONS			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	18,282.22	15,898.63	15.0%
72418 · IT EXPENSES	9,877.57	9,402.77	5.1%
72420 · MISCELLANEOUS EXPENSES	2,770.41	119.56	2,217.2%
72422 · PROFESSIONAL SERVICES/EXPENSES	16,019.05	17,667.34	-9.3%
72425 · UNIFORMS	1,127.00	36.13	3,019.3%
72426 · SUPPLIES	16,950.27	19,239.30	-11.9%
7242620 · BAKEHOUSE SUPPLIES	5,485.96	3,496.54	56.9%
7242630 · CAMPUS SUPPLIES	232.98	296.63	-21.5%
72427 · PACKAGING	20,170.62	18,655.92	8.1%
7242720 · BAKEHOUSE PACKAGING	4,437.91	5,700.29	-22.2%
7242730 · CAMPUS PACKAGING	363.95	180.93	101.2%
72428 · OFFICE SUPPLIES AND POSTAGE	3,608.58	2,461.56	46.6%
7242820 · BAKEHOUSE OFFICE SUPPLIES	0.00	39.65	-100.0%
72432 · SMALL TOOLS/EQUIP/FIXTURES	3,433.44	1,253.24	174.0%
7243220 · BAKEHOUSE SMALL TOOLS	1,115.60	321.73	246.8%
7243230 · CAMPUS SMALL TOOLS	111.50	0.00	100.0%
72438 · TAXES	1,489.97	971.29	53.4%
72440 · VAN EXPENSES	898.53	763.84	17.6%
Total 72400 · STORE OPERATIONS	106,375.56	96,505.35	10.2%
Total 72000 · OPERATIONS EXPENSES	293,659.75	264,455.25	11.0%
72600 · GOVERNANCE EXPENSES			
72601 · ANNUAL MEETING & REPORT	0.00	169.16	-100.0%
72605 · CONSULTING	1,898.75	3,865.50	-50.9%
72606 · D & O INSURANCE	557.72	1,062.47	-47.5%
72616 · ELECTIONS/VOTING	1,614.87	1,562.65	3.3%
72620 · GENERAL BOD EXPENSES	1,120.57	118.75	843.6%
72685 · TRAININGS	57.04	0.00	100.0%
Total 72600 · GOVERNANCE EXPENSES	5,248.95	6,778.53	-22.6%
Total Expense	1,266,786.95	1,139,569.03	11.2%
Net Ordinary Income	-83,770.12	-47,496.99	-76.4%

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# Moscow Food Co-op Profit & Loss

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January through March 2023

	Jan - Mar 23	Jan - Mar 22	% Change
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	699.68	0.00	100.0%
Total 80140 · DIVIDEND INCOME	699.68	0.00	100.0%
80141 · INTEREST INCOME	1,189.86	1,178.26	1.0%
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	83.00	565.41	-85.3%
801505 · VENDOR BOOTHS	28.00	18.00	55.6%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	165.00	208.31	-20.8%
80150 · MISCELLANEOUS INCOME - Other	0.00	70.61	-100.0%
Total 80150 · MISCELLANEOUS INCOME	276.00	862.33	-68.0%
Total 80100 · OTHER INCOME	2,165.54	2,040.59	6.1%
Total Other Income	2,165.54	2,040.59	6.1%
Net Other Income	2,165.54	2,040.59	6.1%
Net Income	-81,604.58	-45,456.40	-79.5%