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05/23/23

Accrual Basis

## Moscow Food Co-op Profit & Loss Budget vs. Actual

January through March 2023

	Jan - Mar 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,239,772.14	1,250,337.00	-10,564.86
40120 · PREPARED FOODS	459,767.76	495,579.00	-35,811.24
40125 · MOSCOW BAKEHOUSE	178,968.15	162,902.00	16,066.15
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	11,526.72		
401320 · CAMPUS PREPARED FOODS	20,746.12		
401340 · CAMPUS WELLNESS	928.47		
401370 · CAMPUS PRODUCE	53.96		
40130 · CAMPUS SALES - Other	0.00	33,193.00	-33,193.00
Total 40130 · CAMPUS SALES	33,255.27	33,193.00	62.27
40140 · WELLNESS	334,617.32	327,519.00	7,098.32
40160 · MEAT	209,309.43	224,469.00	-15,159.57
40170 · FRESH	363,043.85	376,622.00	-13,578.15
40180 · INTERCOMPANY SALES ELIMINATION	-7,300.96		
Total 40100 · DEPARTMENTAL SALES	2,811,432.96	2,870,621.00	-59,188.04
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-556.39	675.00	-1,231.39
Total 40200 · SALES DISCOUNTS	-556.39	675.00	-1,231.39
40800 · A/R SALES ACCOUNT	0.00		
Total 40000 · SALES	2,810,876.57	2,871,296.00	-60,419.43
Total Income	2,810,876.57	2,871,296.00	-60,419.43
<b>Cost of Goods Sold</b>			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	853,402.60	816,988.00	36,414.60
50120 · PREPARED FOODS	214,729.35	201,152.00	13,577.35
50125 · MOSCOW BAKEHOUSE			
50130 · CAMPUS PURCHASES	60,299.11	65,161.00	-4,861.89
501310 · CAMPUS GROCERY	5,994.79		
501320 · CAMPUS PREPARED FOODS	9,861.30		
501340 · CAMPUS WELLNESS	875.66		
501370 · CAMPUS PRODUCE	32.68		
50130 · CAMPUS PURCHASES - Other	0.00	13,940.00	-13,940.00
Total 50130 · CAMPUS PURCHASES	16,764.43	13,940.00	2,824.43
50140 · WELLNESS	199,530.77	178,812.00	20,718.77
50160 · MEAT	150,137.80	161,618.00	-11,480.20
50170 · FRESH	224,263.92	241,037.00	-16,773.08
50180 · INTERCOMPANY COGS ELIMINATION	-7,300.96		
Total 50100 · PURCHASES	1,711,827.02	1,678,708.00	33,119.02
50200 · FREIGHT			
50280 · GENERAL	2,320.00		
50200 · FREIGHT - Other	0.00	3,000.00	-3,000.00
Total 50200 · FREIGHT	2,320.00	3,000.00	-680.00
50400 · PURCHASE DISCOUNTS & REBATES	-40,347.00	-28,499.00	-11,848.00
50500 · HOLDING ACCOUNT	0.00		
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-34,995.35		
50620 · PREPARED FOODS	3,723.32		
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,370.81		
506320 · CAMPUS PREPARED FOODS	139.45		
506340 · CAMPUS WELLNESS	-95.52		
Total 50630 · CAMPUS INV ADJMT	-1,326.88		
50640 · WELLNESS	-13,127.39		
50660 · MEAT	-533.94		
50670 · FRESH	319.96		
Total 50600 · INVENTORY ADJUSTMENT	-45,940.28		
Total 50000 · COST OF GOODS	1,627,859.74	1,653,209.00	-25,349.26
Total COGS	1,627,859.74	1,653,209.00	-25,349.26
Gross Profit	1,183,016.83	1,218,087.00	-35,070.17
<b>Expense</b>			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	72,707.94	57,515.00	15,192.94
60120 · PREPARED FOODS	189,547.42	168,992.00	20,555.42
60125 · MOSCOW BAKEHOUSE	95,352.47	56,527.00	38,825.47
60130 · CAMPUS	6,795.45	9,294.00	-2,498.55
60140 · WELLNESS	23,881.46	23,582.00	299.46
60160 · MEAT	27,551.57	28,059.00	-507.43
60170 · FRESH	32,598.40	35,779.00	-3,180.60
60180 · ADMIN & OVERHEAD	92,059.11	101,310.00	-9,250.89
60182 · FRONT END	83,521.73	84,128.00	-606.27
60190 · PTO EXPENSE	35,793.98	27,035.00	8,758.98
60191 · HOLIDAY	434.60	0.00	434.60
60192 · OVERTIME	2,296.23	0.00	2,296.23
60194 · BONUSES & PROFIT SHARING	0.00	0.00	0.00
Total 60100 · WAGES AND SALARIES	662,540.36	592,221.00	70,319.36

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60200 · PAYROLL TAXES	44,523.15	44,213.00	310.15
60220 · MOSCOW BAKEHOUSE PR TAXES	8,321.25	5,098.00	3,223.25
60230 · CAMPUS PAYROLL TAXES	568.12	787.00	-218.88
60400 · WORKERS COMPENSATION INSURANCE	8,519.25	8,520.00	-0.75
60500 · EMPLOYER RETIREMT CONTRIB EXP	6,403.36	7,612.00	-1,208.64
60501 · RETIREMENT ACCOUNT EXPENSES	1,350.42	1,590.00	-239.58
60600 · MEDICAL & STAFF INSUR EXP	74,989.29	69,779.00	5,210.29
60601 · HRA REIMB PLAN EXPENSES	762.98	1,950.00	-1,187.02
60800 · ACCRUED PTO EXPENSE	6,515.77	0.00	6,515.77
60900 · STAFF EXPENSES			
60905 · HIRING COSTS	16.96	30.00	-13.04
60910 · STAFF DISCOUNTS	18,016.91	19,665.00	-1,648.09
60920 · STAFF MTGS/TRNGS/EDUCATION	114.08	315.00	-200.92
609202 · MOSC BAKEHOUSE STAFF MTGS/ED	0.00	30.00	-30.00
60930 · STAFF RECOGNITION	1,480.63	1,440.00	40.63
609302 · MOSC BAKEHOUSE STAFF RECOG	0.00	30.00	-30.00
60940 · STAFF OTHER	843.72	850.00	-6.28
Total 60900 · STAFF EXPENSES	20,472.30	22,360.00	-1,887.70
Total 60000 · PERSONNEL EXPENSES	834,966.25	754,130.00	80,836.25
71000 · OCCUPANCY EXPENSES			
71012 · EQUIPMENT LEASE	0.00	0.00	0.00
71013 · INSURANCE - BLDG	1,551.18	1,551.18	0.00
71014 · JANITORIAL SERVICES	9,125.00	9,600.00	-475.00
71018 · JANITORIAL SUPPLIES	6,807.16	6,300.00	507.16
71026 · PROPERTY TAXES	5,782.42	5,784.00	-1.58
7102630 · CAMPUS PROPERTY TAX	114.00	114.00	0.00
71030 · RENT	41,773.80	41,773.80	0.00
7103020 · BAKEHOUSE RENT	5,700.00	5,700.00	0.00
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.00
71034 · REPAIRS AND MAINTENANCE	21,271.49	18,000.00	3,271.49
7103420 · BAKEHOUSE REPAIRS AND MAINT	4,956.40	900.00	4,056.40
7103430 · CAMPUS REPAIRS AND MAINT	148.47	90.00	58.47
71046 · UTILITIES			
710462 · CITY UTILITIES	8,395.57	9,900.00	-1,504.43
7104622 · BAKEHOUSE CITY UTILITIES	1,228.66	1,200.00	28.66
710464 · ELECTRIC AND GAS	16,782.04	16,400.00	382.04
7104642 · BAKEHOUSE ELEC AND GAS	3,265.46	3,200.00	65.46
7104643 · CAMPUS ELECTRIC & GAS	578.07	630.00	-51.93
710466 · CARDBOARD & OIL RECYCLING	0.00	0.00	0.00
710468 · TELEPHONE	1,643.49	1,638.00	5.49
7104682 · BAKEHOUSE TELEPHONE	809.91	810.00	-0.09
7104683 · CAMPUS TELEPHONE	473.88	474.00	-0.12
Total 71046 · UTILITIES	33,177.08	34,252.00	-1,074.92
Total 71000 · OCCUPANCY EXPENSES	132,912.00	126,569.98	6,342.02
72000 · OPERATIONS EXPENSES			
72100 · ADMINISTRATIVE EXPENSES			
72108 · ON-LINE SALES FEES	69.40	40.00	29.40
72101 · BAD DEBT EXPENSE	0.00	0.00	0.00
72102 · BANK SERVICE CHARGES	1,003.46	990.00	13.46
72106 · CREDIT CARD SERVICE CHARGES	49,273.76	48,811.00	462.76
72110 · FINANCE CHARGES/LATE FEES	0.00	0.00	0.00
72114 · CASH & CREDIT CARDS OVER/SHORT	-1.74	0.00	-1.74
7211430 · CAMPUS CASH OVER/SHORT	14.13	0.00	14.13
72116 · DEPRECIATION EXPENSE	39,000.00	39,000.00	0.00
72118 · INSURANCE	8,761.69	8,766.00	-4.31
72120 · INTEREST EXPENSE	2,555.15	2,555.15	0.00
72122 · MEMBER LOAN INTEREST EXPENSE	0.00	0.00	0.00
72123 · PATRONAGE DIV PROCESSING COST	0.00	0.00	0.00
72124 · TRAVEL EXPENSE	1,172.45	30.00	1,142.45
72126 · MEALS	195.91	0.00	195.91
Total 72100 · ADMINISTRATIVE EXPENSES	102,044.21	100,192.15	1,852.06
72200 · MARKETING & OUTREACH			
72208 · COMMUNITY SUPPORT	1,144.30	900.00	244.30
72212 · ADVERTISING & DIRECT MARKETING	1,275.54	900.00	375.54
72216 · PUBLICATIONS	704.78	0.00	704.78
72218 · OWNER SERVICES EXPENSE	1,317.78	210.00	1,107.78
72220 · EDUCATION & EVENTS	1,416.03	1,050.00	366.03
72221 · PARTICIPATING OWNER EXPENSES	0.00	0.00	0.00
72224 · PROMOTIONS	1,751.39	2,385.00	-633.61
7222420 · BAKEHOUSE PROMOTIONS	0.00	0.00	0.00
7222430 · CAMPUS PROMOTIONS	0.00	0.00	0.00
72225 · MISC MARKETING EXPENSE	0.00	150.00	-150.00
72228 · IN-STORE MARKETING DISCOUNTS			
7222801 · ACCESS DISCOUNTS	40,161.21	43,029.00	-2,867.79
7222804 · HOUSE COUPONS	0.00	0.00	0.00
72228 · IN-STORE MARKETING DISCOUNTS - Other	0.00	0.00	0.00
Total 72228 · IN-STORE MARKETING DISCOUNTS	40,161.21	43,029.00	-2,867.79
72230 · PARTIC OWNER DISCOUNTS	9,549.14	8,614.00	935.14
72240 · OWNER DISCOUNTS	27,919.81	41,956.00	-14,036.19
72260 · MERCHANDISING	0.00	900.00	-900.00
Total 72200 · MARKETING & OUTREACH	85,239.98	100,094.00	-14,854.02

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January through March 2023

	Jan - Mar 23	Budget	\$ Over Budget
<b>72400 · STORE OPERATIONS</b>			
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	18,282.22	17,212.00	1,070.22
72414 · EQUIPMENT RENTAL	0.00	0.00	0.00
72418 · IT EXPENSES	9,877.57	12,000.00	-2,122.43
72420 · MISCELLANEOUS EXPENSES	2,770.41	150.00	2,620.41
72422 · PROFESSIONAL SERVICES/EXPENSES	16,019.05	15,714.00	305.05
72425 · UNIFORMS	1,127.00	150.00	977.00
72426 · SUPPLIES	16,950.27	22,738.00	-5,787.73
7242620 · BAKEHOUSE SUPPLIES	5,485.96	4,561.00	924.96
7242630 · CAMPUS SUPPLIES	232.98	365.00	-132.02
72427 · PACKAGING	20,170.62	23,418.00	-3,247.38
7242720 · BAKEHOUSE PACKAGING	4,437.91	5,051.00	-613.09
7242730 · CAMPUS PACKAGING	363.95	365.00	-1.05
72428 · OFFICE SUPPLIES AND POSTAGE	3,608.58	2,595.00	1,013.58
7242820 · BAKEHOUSE OFFICE SUPPLIES	0.00	15.00	-15.00
7242830 · CAMPUS OFFICE SUPPLIES	0.00	15.00	-15.00
72432 · SMALL TOOLS/EQUIP/FIXTURES	3,433.44	870.00	2,563.44
7243220 · BAKEHOUSE SMALL TOOLS	1,115.60	600.00	515.60
7243230 · CAMPUS SMALL TOOLS	111.50	30.00	81.50
72438 · TAXES	1,489.97	1,275.00	214.97
72440 · VAN EXPENSES	898.53	900.00	-1.47
<b>Total 72400 · STORE OPERATIONS</b>	<b>106,375.56</b>	<b>108,024.00</b>	<b>-1,648.44</b>
<b>Total 72000 · OPERATIONS EXPENSES</b>	<b>293,659.75</b>	<b>308,310.15</b>	<b>-14,650.40</b>
<b>72600 · GOVERNANCE EXPENSES</b>			
72601 · ANNUAL MEETING & REPORT	0.00	0.00	0.00
72605 · CONSULTING	1,898.75	2,649.00	-750.25
72606 · D & O INSURANCE	557.72	558.00	-0.28
72612 · OWNER ENGAGEMENT COMMITTEE	0.00	0.00	0.00
72616 · ELECTIONS/VOTING	1,614.87	2,000.00	-385.13
72620 · GENERAL BOD EXPENSES	1,120.57	750.00	370.57
72626 · GM SEARCH & HIRE	0.00	0.00	0.00
72630 · GREEN COMMERCE COMMITTEE	0.00	0.00	0.00
72635 · RETREATS	0.00	0.00	0.00
72640 · STRATEGIC PLANNING COMMITTEE	0.00	0.00	0.00
72645 · SUSTAINABILITY COMMITTEE	0.00	0.00	0.00
72685 · TRAININGS	57.04	0.00	57.04
<b>Total 72600 · GOVERNANCE EXPENSES</b>	<b>5,248.95</b>	<b>5,957.00</b>	<b>-708.05</b>
<b>Total Expense</b>	<b>1,266,786.95</b>	<b>1,194,967.13</b>	<b>71,819.82</b>
<b>Net Ordinary Income</b>	<b>-83,770.12</b>	<b>23,119.87</b>	<b>-106,889.99</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>80100 · OTHER INCOME</b>			
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	699.68		
<b>Total 80140 · DIVIDEND INCOME</b>	<b>699.68</b>		
80141 · INTEREST INCOME	1,189.86	750.00	439.86
80150 · MISCELLANEOUS INCOME			
801506 · CURBSIDE SERVICE	83.00		
801501 · CLASSES	0.00	150.00	-150.00
801505 · VENDOR BOOTHS	28.00		
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	165.00		
<b>Total 80150 · MISCELLANEOUS INCOME</b>	<b>276.00</b>	<b>150.00</b>	<b>126.00</b>
<b>Total 80100 · OTHER INCOME</b>	<b>2,165.54</b>	<b>900.00</b>	<b>1,265.54</b>
<b>Total Other Income</b>	<b>2,165.54</b>	<b>900.00</b>	<b>1,265.54</b>
<b>Net Other Income</b>	<b>2,165.54</b>	<b>900.00</b>	<b>1,265.54</b>
<b>Net Income</b>	<b>-81,604.58</b>	<b>24,019.87</b>	<b>-105,624.45</b>