Moscow Food Co-op
Profit & Loss
January through March 2018

			Jan - Mar 18
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY		1,133,969.42	
40120 · PREPARED FOODS		713,109.18	
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	12,144.53		
401320 · CAMPUS PREPARED FOODS	22,845.85		
401340 · CAMPUS WELLNESS	87.58		
401370 · CAMPUS PRODUCE	417.90		
Total 40130 · CAMPUS SALES		35,495.86	
40140 · WELLNESS		344,646.23	
40160 · MEAT		174,045.45	
40170 · FRESH		254,868.83	
40180 · INTERCOMPANY SALES ELIMINATION		-13,589.64	
Total 40100 · DEPARTMENTAL SALES			2,642,545.33
40190 · CO-OP PROMOTIONAL SALES			15.00
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS		-3,059.24	
4020530 · CAMPUS - CO-OP SALES DISCOUNTS		-420.67	
Total 40200 · SALES DISCOUNTS			-3,479.91
40800 · A/R SALES ACCOUNT			0.00
Total 40000 · SALES			2,639,080.42
Total Income			2,639,080.42
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY		771,094.98	
50120 · PREPARED FOODS		263,211.66	
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	9,174.48		
501320 · CAMPUS PREPARED FOODS	15,844.03		
501340 · CAMPUS WELLNESS	85.22		
501370 · CAMPUS PRODUCE	237.67		
Total 50130 · CAMPUS PURCHASES		25,341.40	
50140 · WELLNESS		183,899.75	
50160 · MEAT		127,019.63	
50170 · FRESH		187,156.64	
50180 · INTERCOMPANY COGS ELIMINATION		-13,589.64	
Total 50100 · PURCHASES			1,544,134.42
50200 · FREIGHT			
50210 · GROCERY		11.00	
50220 · PREPARED FOODS		550.92	
50240 · WELLNESS		3.00	
50260 · MEAT		416.28	
50270 · FRESH		160.60	
50280 · GENERAL		645.00	
Total 50200 · FREIGHT			1,786.80
50400 · PURCHASE DISCOUNTS & REBATES			-22,055.13
50500 · HOLDING ACCOUNT			0.00
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY		-26,432.80	
50620 · PREPARED FOODS		-1,012.68	

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50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-187.37		
506340 · CAMPUS WELLNESS	-100.29		
Total 50630 · CAMPUS INV ADJMT		-287.66	
50640 · WELLNESS		-3,006.50	
50660 · MEAT		1,164.09	
50670 · FRESH		-3,075.64	
Total 50600 · INVENTORY ADJUSTMENT			-32,651.19
Total 50000 · COST OF GOODS			1,491,214.90
Total COGS			1,491,214.90
Gross Profit			1,147,865.52
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY		56,200.45	
60120 · PREPARED FOODS		235,425.40	
60130 · CAMPUS		17,771.63	
60140 · WELLNESS		26,929.86	
60160 · MEAT		26,062.42	
60170 · FRESH		29,179.52	
60180 · ADMIN & OVERHEAD		125,769.75	
60182 · FRONT END		69,896.55	
60190 · PTO EXPENSE		44,385.85	
60191 · HOLIDAY		-13.29	
60192 · OVERTIME		915.30	
Total 60100 · WAGES AND SALARIES			632,523.44
60200 · PAYROLL TAXES			52,970.58
60230 · CAMPUS PAYROLL TAXES			1,625.05
60400 · WORKERS COMPENSATION INSURANCE			10,194.53
60500 · EMPLOYER RETIREMT CONTRIBUTION			8,504.30
60501 · RETIREMENT ACCOUNT EXPENSES			2,042.61
60600 · MEDICAL INSURANCE EXPENSE			98,937.93
60601 · HRA REIMB PLAN EXPENSES			5,669.70
60900 · STAFF EXPENSES			
60905 · HIRING COSTS		305.22	
60910 · STAFF DISCOUNTS		23,954.75	
60920 · STAFF MTGS/TRNGS/EDUCATION		3,853.03	
60930 · STAFF RECOGNITION		1,889.55	
60940 · STAFF OTHER		1,198.50	
Total 60900 · STAFF EXPENSES			31,201.05
Total 60000 · PERSONNEL EXPENSES			843,669.19
71000 · OCCUPANCY EXPENSES			
7103430 · CAMPUS REPAIRS and MAINT			66.43
71013 · INSURANCE - BLDG			578.25
71014 · JANITORIAL SERVICES			9,255.00
71018 · JANITORIAL SUPPLIES			8,196.29
71026 · PROPERTY TAXES			6,326.10
71030 · RENT			35,230.41
7103030 · CAMPUS RENT			2,505.00
71034 · REPAIRS AND MAINTENANCE			15,954.24

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71046 · UTILITIES				
7104643 · CAMPUS ELECTRIC & GAS		646.95		
710462 · CITY WATER SEWER REFUSE		6,448.53		
710464 · ELECTRIC AND GAS		16,859.43		
710466 · CARDBOARD & OIL RECYCLING		-269.39		
710468 · TELEPHONE		1,494.21		
7104683 · CAMPUS TELEPHONE		468.84		
Total 71046 · UTILITIES			25,648.57	
Total 71000 · OCCUPANCY EXPENSES				103,760.29
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72101 · BAD DEBT EXPENSE		112.77		
72102 · BANK SERVICE CHARGES		1,169.01		
72106 · CREDIT CARD SERVICE CHARGES		43,589.83		
72114 · CASH & CREDIT CARDS OVER/SHORT		-6.57		
7211430 · CAMPUS CASH OVER/SHORT		-5.49		
72116 · DEPRECIATION EXPENSE		35,340.00		
72118 · INSURANCE		4,690.70		
72120 · INTEREST EXPENSE		8,275.49		
72124 · TRAVEL EXPENSE		2,327.73		
72126 · MEALS		263.90		
Total 72100 · ADMINISTRATIVE EXPENSES			95,757.37	
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT		5,334.40		
72212 · ADVERTISING & DIRECT MARKETING		8,713.70		
72216 · PUBLICATIONS		5,272.93		
72218 · OWNER ENGAGEMENT EXPENSE		320.81		
72220 · EDUCATION & EVENTS		1,980.52		
72224 · PROMOTIONS		2,289.26		
7222430 · CAMPUS PROMOTIONS		86.55		
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	28,410.05			
7222804 · HOUSE COUPONS	19.64			
Total 72228 · IN-STORE MARKETING DISCOUNTS		28,429.69		
72230 · PARTIC OWNER DISCOUNTS		13,627.09		
72240 · OWNER DISCOUNTS		5,322.25		
72260 · MERCHANDISING		65.76		
Total 72200 · MARKETING & OUTREACH			71,442.96	
72400 · STORE OPERATIONS				
7242730 · CAMPUS PACKAGING		340.03		
72410 · DUES,FEES,SUBSCRIPTS&LICENSES		8,873.99		
72418 · IT EXPENSES		8,306.07		
72420 · MISCELLANEOUS EXPENSES		809.39		
72422 · PROFESSIONAL SERVICES/EXPENSES		5,077.94		
72425 · UNIFORMS		323.19		
72426 · SUPPLIES		26,981.22		
7242630 · CAMPUS SUPPLIES		2,952.86		
72427 · PACKAGING		26,678.53		
72428 · OFFICE SUPPLIES AND POSTAGE		4,388.37		
7242830 · CAMPUS OFFICE SUPPLIES		17.97		
72432 · SMALL TOOLS/EQUIP/FIXTURES		3,282.33		
7243230 · CAMPUS SMALL TOOLS		894.66		
72438 · TAXES		4,370.90		
Total 72400 · STORE OPERATIONS			93,297.45	
Total 72000 · OPERATIONS EXPENSES				260,497.78

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72600 · GOVERNANCE EXPENSES		
72601 · ANNUAL MEETING & REPORT	53.00	
72605 · CONSULTING	1,722.50	
72606 · D & O INSURANCE	2,423.25	
72616 · ELECTIONS/VOTING	271.92	
72620 · GENERAL BOD EXPENSES	804.52	
Total 72600 · GOVERNANCE EXPENSES		5,275.19
Total Expense		1,213,202.45
Net Ordinary Income		-65,336.93
Other Income/Expense		
Other Income		
80100 · OTHER INCOME		
80112 · SHIPPING AND HANDLING	8.80	
80120 · INCOMING DONATIONS	2,570.82	
80140 · DIVIDEND INCOME		
801401 · QUALIFIED DIVIDEND	1,066.85	
Total 80140 · DIVIDEND INCOME	1,066.85	
80141 · INTEREST INCOME	1,012.63	
80150 · MISCELLANEOUS INCOME		
801501 · CLASSES	-42.75	
801505 · VENDOR BOOTHS	46.00	
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	543.69	
Total 80150 · MISCELLANEOUS INCOME	546.94	
Total 80100 · OTHER INCOME		5,206.04
Total Other Income		5,206.04
Net Other Income		5,206.04
Net Income		**-60,130.89**